

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

Revenues:

Total 2015 YTD actual General Fund revenues are \$6,366,846, compared with \$5,718,572 at May 2014, which is a total increase of 11.3%. A few items of note include:

- **Income taxes** – The 2015 YTD amount is \$3,620,377 and the 2014 YTD amount was \$2,971,236.
- **Admissions taxes** – The 2015 YTD amount is \$25,356 and the 2014 YTD amount was \$17,573.
- **Hotel/motel taxes** - The 2015 YTD amount is \$57,220 and the 2014 YTD amount was \$56,528.

Expenses:

Total 2015 YTD actual General Fund expenses are up about 13% compared to actual amounts at May 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 \$2,899,190. 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):

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 May 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 May 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
May 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
Beginning Balance, 1/1/15				\$ 4,204,285				
Revenues								
General Revenues								
Property Tax	-	-	806,686	813,359	811,734	798,795	846,181	837,375
Income Tax	1,120,310	1,216,143	3,936,223	3,620,377	2,971,236	2,741,126	2,815,370	2,625,003
Admissions Tax	7,016	8,250	24,288	25,356	17,573	21,886	18,969	21,183
Hotel/Motel Tax	14,417	16,318	60,392	57,220	56,528	62,559	48,273	52,658
Estate Tax	-	-	-	-	47,897	414,558	97,737	179,077
Local Government Funds	38,318	46,384	168,740	185,222	167,930	191,995	301,378	368,557
Other State Levied Monies	91,699	-	93,290	92,073	93,532	93,152	97,190	96,139
Cable Franchise Fees	95,361	92,301	190,977	188,238	188,879	185,737	177,221	160,825
Liquor/Beer Permits	61,780	55,856	62,651	56,136	57,242	57,604	44,734	50,450
State Patrol Fines	2,043	939	8,476	4,609	6,328	6,912	6,937	6,311
Unclaimed Funds	-	-	991	-	2,266	-	835	-
Public Vendor Licenses	-	750	500	750	500	1,100	750	750
Tax Abatement Monitoring Fees	-	-	-	6,915	-	-	777	5,826
Sale of Property	210	691	210	43,037	15	8,198	618	7,775
Interest	25,740	2,488	55,688	41,032	54,970	53,727	69,890	87,527
Rental Income	10,486	7,772	40,259	24,049	47,127	14,461	40,347	23,845
Donations	-	-	-	-	-	-	-	200
Refunds / Reimbursements	21,354	12,703	84,537	155,123	145,734	87,985	53,127	92,592
	1,488,734	1,460,595	5,533,908	5,313,497	4,669,491	4,739,795	4,620,332	4,616,094
Division / Department Revenues								
Police Department	15,566	15,323	109,916	101,954	92,005	119,535	113,967	96,976
Police/Fire Marine Patrol	-	-	10,294	6,025	11,379	750	1,400	1,750
Fire Department	86,415	77,040	374,142	347,051	368,306	159,364	156,769	151,585
Oakland Cemetery	6,446	9,210	31,509	43,060	31,598	42,587	28,346	43,165
Community Development	1,661	2,575	4,391	11,810	2,340	12,955	2,564	11,419
Building Division	13,147	11,924	89,576	85,576	77,762	126,243	90,449	106,229
Horticultural Services	9,428	10,455	23,975	21,186	23,918	26,173	18,540	16,488
City Manager/Finance/HR	2,147	-	2,147	654	1,272	2,698	1,216	17
Data Processing Center	1,992	22,762	55,252	46,803	71,216	31,814	24,663	30,837
Law Department	-	85	9,616	3,073	10,868	9,238	9,238	9,939
City Commission	-	-	-	-	74	429	305	233
Municipal Court	67,483	122,995	358,917	367,995	346,986	377,200	367,173	371,972
Building Maintenance	-	-	-	495	-	-	-	261
Engineering	536	675	5,765	3,995	4,272	3,971	3,399	7,230
Mechanic Department	1,387	9,687	7,748	13,671	7,085	10,830	5,577	5,151
	206,206	282,731	1,083,249	1,053,349	1,049,081	923,789	823,605	853,252
Total General Fund Revenues	1,694,940	1,743,326	6,617,157	6,366,846	5,718,572	5,663,584	5,443,937	5,469,346
General Fund Expenses								
Wages/Fringes	1,723,526	1,447,822	5,638,142	5,286,225	5,057,093	4,690,474	4,589,925	4,651,734
Travel & Training	2,126	1,782	12,739	11,224	6,246	13,176	16,512	6,922
Contractual Services	212,716	240,539	981,826	1,016,721	965,260	1,005,195	1,136,217	1,189,659
Supplies & Materials	63,411	56,081	287,269	221,164	227,044	203,587	222,448	195,988
Major Expendable	-	4,000	12,918	12,547	7,436	22,903	15,442	20,752
Transfers / Other	182,406	117,363	1,351,404	1,124,059	510,845	849,996	349,634	250,873
Total General Fund Expenses	2,184,185	1,867,586	8,284,299	7,671,940	6,773,925	6,785,331	6,330,178	6,315,928
Net Gain / (Loss)	(489,245)	(124,261)	(1,667,142)	(1,305,094)	(1,055,353)	(1,121,747)	(886,241)	(846,582)
Ending Cash Balance, 5/31/15				\$ 2,899,190				

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		3,238,672	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	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			
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			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

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