

**General Fund
November 30, 2019**

	2019 Monthly Budget Amount	2019 Monthly Actual Amount	2019 YTD Budget	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual	2018 Final	2019 Budget	
Beginning Balance, 1/1/19			\$ 4,874,829							
Revenues										
General Revenues										
Property Tax	1,611	-	1,550,000	1,560,634	1,523,484	1,520,726	1,506,564	1,523,484	1,550,000	2.44%
Income Tax	748,049	787,540	11,275,689	10,569,618	10,829,103	10,441,020	10,176,986	11,524,727	12,000,000	-2.40%
Admissions Tax	498,023	398,434	4,599,542	4,083,930	4,152,314	4,241,332	4,332,596	4,152,727	4,600,000	-1.65%
Lodging Tax	105,963	162,270	1,584,163	1,469,166	1,472,212	1,311,039	1,274,055	1,486,930	1,600,000	-0.21%
Estate Tax	-	-	-	-	-	-	3,184	-	-	
Local Government Funds	34,681	57,277	374,403	436,395	368,943	360,922	369,254	405,284	411,282	18.28%
Other State Levied Monies	(0)	-	185,000	174,892	176,701	178,494	179,852	176,701	185,000	-1.02%
Cable Franchise Fees	96,732	-	385,000	248,260	341,133	363,334	374,177	341,133	385,000	-27.22%
Liquor/Beer Permits	3,454	-	70,000	68,467	72,864	68,642	67,145	72,864	70,000	-6.03%
State Patrol Fines	(0)	3,323	12,702	13,085	12,533	15,385	12,000	14,800	15,000	4.41%
Unclaimed Funds	-	-	-	-	3,494	-	-	3,922	-	-100.00%
Public Vendor Licenses	-	-	-	-	-	2,450	1,350	-	1,500	#DIV/0!
Tax Abatement Monitoring Fees	-	-	6,000	4,080	5,649	3,059	4,470	5,649	6,000	-27.77%
Sale of Property	-	-	3,000	288	1,465	7,150	3,093	1,465	3,000	-80.34%
Interest	63,887	34,484	321,877	455,265	312,591	181,410	130,651	388,460	400,000	45.64%
Rental Income	9,386	-	233,699	66,383	186,746	300,891	206,880	199,773	250,000	-64.45%
Donations	-	-	-	-	-	120	25	-	-	#DIV/0!
Refunds / Reimbursements	12	-	274,943	355,302	268,318	216,950	68,808	268,373	275,000	32.42%
	1,561,798	1,443,328	20,876,018	19,505,764	19,727,549	19,212,923	18,711,089	20,566,291	21,751,782	-1.12%
Division / Department Revenues										
Police Department	25,371	25,905	462,400.88	349,100	364,168	370,118	420,911	374,091	475,000	-4.14%
Police/Fire Marine Patrol	27,929	25,850	39,964	36,425	35,450	45,875	42,575	75,400	85,000	2.75%
Fire Department	205	623	424,820	405,910	422,542	426,183	421,277	422,721	425,000	-3.94%
Oakland Cemetery	7,824	10,762	117,095	110,718	114,825	107,236	110,017	127,480	130,000	-3.58%
Community Development	2,943	11,776	114,067	91,248	93,984	124,029	79,666	115,351	140,000	-2.91%
Building Division	17,649	19,603	421,728	234,734	412,600	288,397	235,337	440,260	450,000	-43.11%
Horticultural Services	5,245	5,669	63,256	86,665	72,858	64,484	87,248	109,419	95,000	18.95%
City Manager/Finance/HR	-	-	4,515	2,343	1,683	4,200	10,409	2,237	6,000	39.22%
Data Processing Center	3,969	2,736	65,588	44,367	41,241	43,977	41,655	47,159	75,000	7.58%
Law Department	123	9,295	12,872	9,966	10,246	9,839	11,409	10,348	13,000	-2.73%
Municipal Court	118,894	95,458	1,095,928	1,096,404	984,968	931,075	900,862	1,053,701	1,172,404	11.31%
Building Maintenance	0	1,500	1,223	5,091	1,036	4,819	4,093	4,236	5,000	391.41%
Engineering	1,708	1,595	30,865	23,463	20,599	16,859	20,305	22,024	33,000	13.90%
Mechanic Department	4,828	1,976	35,000	24,344	25,344	27,546	15,239	25,344	35,000	-3.95%
	216,689	212,749	2,889,321	2,520,778	2,601,543	2,464,639	2,401,002	2,829,771	3,139,404	-3.10%
Total General Fund Revenues	1,778,486	1,656,077	23,765,339	22,026,542	22,329,092	21,677,561	21,112,091	23,396,062	24,891,186	-1.35%
General Fund Expenses										
Wages/Fringes	1,231,373	1,127,136	14,992,991	12,628,331	13,411,380	13,304,980	12,684,931	14,131,160	15,797,655	-5.84%
Travel & Training	31,357	13,299	109,001	58,522	62,926	48,268	50,901	64,620	111,935	-7.00%
Contractual Services	273,376	271,050	2,678,194	2,374,303	2,412,547	2,290,448	2,072,998	2,690,621	2,986,886	-1.59%
Supplies & Materials	121,426	92,039	748,205	626,295	555,164	590,500	539,876	604,048	814,088	12.81%
Major Expendable	9,499	14,467	188,165	81,621	77,518	82,364	18,194	85,854	208,398	5.29%
Transfers / Other	202,981	129,978	3,712,749	4,016,766	4,068,345	3,536,990	2,990,877	5,674,202	4,970,860	-1.27%
Total General Fund Expenses	1,870,012	1,647,969	22,429,305	19,785,837	20,587,880	19,853,550	18,357,778	23,250,505	24,889,822	-3.90%
Net Gain / (Loss)	(91,526)	8,108	1,336,034	2,240,705	1,741,212	1,824,011	2,754,313	145,557	1,364	28.69%
Ending Cash Balance, 11/30/19			\$ 7,115,534							

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2019	2018	2017	2016	2015	2014	2013	2012
January	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288
February	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057
March	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537
April	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689
May	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142
June	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701
July	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314
August	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200
September	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663
October	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533
November	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075
December		4,874,828	4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372

WATER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,653,934	101,485	3,552,449
February	3,736,992	96,988	3,640,003
March	3,840,177	107,352	3,732,825
April	3,768,493	128,529	3,639,964
May	4,285,884	130,168	4,155,716
June	4,298,293	125,695	4,172,598
July	3,743,049	144,509	3,598,540
August	4,128,832	144,296	3,984,536
September	4,101,367	143,605	3,957,762
October	4,598,300	131,104	4,467,196
November	5,095,899	105,748	4,990,151
December	5,002,534	819	5,001,715

SEWER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	1,056,800	271,223	785,577
February	1,376,124	291,964	1,084,160
March	1,939,525	300,022	1,639,503
April	1,980,855	305,042	1,675,813
May	2,328,147	334,158	1,993,989
June	2,656,421	339,174	2,317,247
July	1,876,857	1,029,705	847,151
August	2,515,127	352,724	2,162,403
September	2,961,462	605,866	2,355,596
October	3,737,926	367,097	3,370,829
November	4,059,303	350,558	3,708,744
December	3,794,919	819	3,794,100

WATER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,275,877	155,077	4,120,800
February	4,351,423	142,239	4,209,185
March	3,876,252	165,684	3,710,568
April	4,272,671	171,177	4,101,494
May	4,530,837	297,310	4,233,527
June	4,364,038	288,302	4,075,736
July	4,154,129	267,161	3,886,968
August	4,236,075	272,616	3,963,459
September	4,932,878	129,443	4,803,435
October	5,088,044	183,047	4,904,998
November	5,412,644	488,303	4,924,341
December	5,331,949	-	5,331,949

SEWER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,719,731	221,571	2,498,161
February	2,613,862	211,363	2,402,499
March	3,072,019	301,622	2,770,397
April	2,753,071	759,641	1,993,430
May	3,053,595	848,920	2,204,675
June	3,377,380	863,545	2,513,835
July	2,730,239	856,393	1,873,846
August	3,538,466	755,593	2,782,872
September	4,133,009	576,706	3,556,303
October	4,945,294	633,610	4,311,685
November	5,221,985	656,160	4,565,825
December	5,420,235	-	5,420,235

WATER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,712,095	149,890	4,562,205
February	4,932,525	209,876	4,722,648
March	4,963,348	195,149	4,768,199
April	4,795,143	204,273	4,590,870
May	4,840,432	193,246	4,647,186
June	4,963,539	200,716	4,762,823
July	4,678,470	202,780	4,475,690
August	4,660,438	202,394	4,458,043
September	5,383,796	185,024	5,198,772
October	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

SEWER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,292,482	219,003	4,073,479
February	4,653,609	293,262	4,360,347
March	4,708,018	297,073	4,410,945
April	5,284,367	304,600	4,979,768
May	5,285,654	347,509	4,938,145
June	5,367,193	396,622	4,970,572
July	4,481,872	361,109	4,120,763
August	5,121,665	7,665	5,114,000
September	5,954,254	547,113	5,407,141
October	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March	4,245,792	206,724	4,039,067
April	4,302,120	212,142	4,089,977
May	4,561,170	295,546	4,265,623
June	4,149,419	213,276	3,936,143
July	3,557,617	210,689	3,346,928
August	4,169,732	274,447	3,895,285
September	4,740,205	239,404	4,500,801
October	4,954,302	268,669	4,685,633
November	4,266,841	163,947	4,102,894

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April	5,811,263	398,575	5,412,688
May	5,711,803	489,171	5,222,631
June	5,639,600	491,145	5,148,455
July	4,712,406	554,090	4,158,316
August	5,302,492	579,060	4,723,432
September	6,397,217	520,096	5,877,121
October	6,710,282	993,037	5,717,245
November	5,043,977	449,399	4,594,578

General Fund –November 30, 2019 Report (Cash Basis Information)

Revenues:

Total 2019 YTD actual General Fund revenues are \$22,026,542, compared with \$22,329,092, at November 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$10,569,618 and the 2018 YTD amount was \$10,829,103.
- **Admissions taxes** – The 2019 YTD amount is \$4,083,930 and the 2018 YTD amount was \$4,152,314.
- **Lodging taxes** - The 2019 YTD amount is \$1,469,166 and the 2018 YTD amount was \$1,472,212.

Expenses:

Total 2019 YTD actual General Fund expenses are about 3.9% lower when compared to actual amounts at November 2018.

Cash Balance:

The ending cash balance in the General Fund is \$7,115,534. 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):

Nov 2019 - 248				
Oct 2019 - 249	Sept. 2019 – 250	August 2019 – 250	July 2019 - 247	June 2019 - 248
May 2019 – 247	April 2019 - 248	March 2019 – 247	February 2019 - 247	January 2019 – 248
December 2018 – 247	December 2017 –247	December 2016 – 239	December 2015- 225	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 October compared with what was received / expended in total for the 2018 year. This percentage was then applied to the total 2019 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 October compared with what was received / expended in total for the 2018 year. This percentage was then applied to the total 2019 budget amount to generate an estimated “Monthly Budget” amount.

Payroll Stabilization Fund Balance: \$790,734.24

FULL-TIME EMPLOYEES

	Nov-19	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18	Dec-17	Dec-16	Dec-15	Dec-14	Dec-13		
Police Patrol	47	47	47	48	48	48	48	48	47	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48	48	47	47	46	45	
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	
Fire	48	48	48	48	48	48	48	48	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	53	
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	
Recreation	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1		
Community Dev	17	17	17	16	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	15	16	16	16	16	16	16	16	10	6	7
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	4	4	
Hort Services	9	9	9	9	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	3	3	3	
BIWW	14	14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	12	13	12
Water Distribution	11	11	11	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	9	10	10	10	10	10	10	9	8
Water Pollution Control Plant	18	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	17	16	15	15
Sewer Maintenance	11	11	11	12	10	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	10	10	11	11	9	10	9	9	
Street Dept	11	11	11	11	11	11	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10	10	10	10	10	11	11	11	10
City Manager	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	2	1	1	
HR / IT	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	2	2
Finance / Tax	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	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	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	13	13	13	12
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	2	2
Engineer	7	7	7	7	7	7	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	5	4	8
Traffic	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	248	249	250	250	247	248	247	248	247	247	248	247	245	244	246	246	246	246	246	245	246	243	246	245	247	239	225	211	212	