

**General Fund  
October 31, 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	
<b>Beginning Balance, 1/1/19</b>			<b>\$ 4,874,829</b>							
<b>Revenues</b>										
<b>General Revenues</b>										
Property Tax	(0)	1,037	1,548,389	1,560,634	1,521,900	1,519,166	1,506,564	1,523,484	1,550,000	2.55%
Income Tax	1,401,775	1,203,864	10,527,640	9,782,079	10,110,681	9,725,661	9,459,188	11,524,727	12,000,000	-3.25%
Admissions Tax	581,965	351,366	4,101,519	3,685,496	3,702,715	3,742,797	3,899,812	4,152,727	4,600,000	-0.47%
Lodging Tax	163,719	27,590	1,478,200	1,306,896	1,373,737	1,208,294	1,183,545	1,486,930	1,600,000	-4.87%
Estate Tax	-	-	-	-	-	-	3,184	-	-	
Local Government Funds	32,355	42,744	339,722	379,118	334,768	329,535	336,794	405,284	411,282	13.25%
Other State Levied Monies	0	-	185,000	174,892	176,701	178,494	179,852	176,701	185,000	-1.02%
Cable Franchise Fees	(0)	34,986	288,268	248,260	255,423	270,239	277,970	341,133	385,000	-2.80%
Liquor/Beer Permits	0	4,013	66,546	68,467	69,269	68,642	61,823	72,864	70,000	-1.16%
State Patrol Fines	1,378	-	12,702	9,762	12,533	12,095	9,792	14,800	15,000	-22.11%
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	2,183	3,093	1,465	3,000	-80.34%
Interest	35,531	48,166	257,990	420,781	250,547	151,025	106,442	388,460	400,000	67.94%
Rental Income	144,982	7,500	224,313	66,383	179,246	295,288	206,880	199,773	250,000	-62.97%
Donations	-	-	-	-	-	120	25	-	-	#DIV/0!
Refunds / Reimbursements	(0)	246,068	274,931	355,302	268,306	216,109	63,873	268,373	275,000	32.42%
	2,361,706	1,967,333	19,314,221	18,062,436	18,266,434	17,725,157	17,304,657	20,566,291	21,751,782	-1.12%
<b>Division / Department Revenues</b>										
Police Department	103,560	39,783	437,030	323,196	344,187	343,782	388,410	374,091	475,000	-6.10%
Police/Fire Marine Patrol	-	-	12,034	10,575	10,675	1,600	2,425	75,400	85,000	-0.94%
Fire Department	8,932	102	424,615	405,287	422,338	424,201	421,082	422,721	425,000	-4.04%
Oakland Cemetery	11,121	8,773	109,271	99,956	107,153	95,677	104,517	127,480	130,000	-6.72%
Community Development	3,769	1,960	111,124	79,471	91,559	112,616	69,570	115,351	140,000	-13.20%
Building Division	32,333	22,273	404,079	215,131	395,333	265,871	205,811	440,260	450,000	-45.58%
Horticultural Services	8,305	6,875	58,011	80,996	66,816	57,643	81,106	109,419	95,000	21.22%
City Manager/Finance/HR	-	1,970	4,515	2,343	1,683	2,135	2,614	2,237	6,000	39.22%
Data Processing Center	26,253	2,736	61,619	41,631	38,745	43,977	39,314	47,159	75,000	7.45%
Law Department	128	66	12,749	671	10,148	9,779	2,104	10,348	13,000	-93.39%
Municipal Court	97,686	122,942	977,034	1,000,945	878,112	827,762	821,506	1,053,701	1,172,404	13.99%
Building Maintenance	365	-	1,223	3,591	1,036	1,777	1,093	4,236	5,000	246.64%
Engineering	2,248	1,424	29,157	21,868	19,459	14,777	19,275	22,024	33,000	12.38%
Mechanic Department	48	923	30,172	22,368	21,848	23,917	13,816	25,344	35,000	2.38%
	294,748	209,827	2,672,632	2,308,029	2,409,092	2,225,514	2,172,643	2,829,771	3,139,404	-4.20%
<b>Total General Fund Revenues</b>	<b>2,656,454</b>	<b>2,177,159</b>	<b>21,986,853</b>	<b>20,370,465</b>	<b>20,675,526</b>	<b>19,950,671</b>	<b>19,477,300</b>	<b>23,396,062</b>	<b>24,891,186</b>	<b>-1.48%</b>
<b>General Fund Expenses</b>										
Wages/Fringes	1,463,501	997,632	13,761,617	11,501,195	12,309,904	11,943,745	11,420,151	14,131,160	15,797,655	-6.57%
Travel & Training	6,986	5,786	77,644	45,223	44,824	41,657	44,174	64,620	111,935	0.89%
Contractual Services	173,658	176,321	2,404,818	2,103,253	2,166,287	2,145,352	1,941,430	2,690,621	2,986,886	-2.91%
Supplies & Materials	99,470	52,200	626,779	534,256	465,066	517,606	477,330	604,048	814,088	14.88%
Major Expendable	5,262	6,127	178,666	67,154	73,605	46,317	17,028	85,854	208,398	-8.76%
Transfers / Other	633,946	897,593	3,509,768	3,886,788	3,836,644	3,358,278	2,865,364	5,674,202	4,970,860	1.31%
<b>Total General Fund Expenses</b>	<b>2,382,822</b>	<b>2,135,659</b>	<b>20,559,292</b>	<b>18,137,868</b>	<b>18,896,330</b>	<b>18,052,955</b>	<b>16,765,477</b>	<b>23,250,505</b>	<b>24,889,822</b>	<b>-4.01%</b>
Net Gain / (Loss)	273,632	41,501	1,427,560	2,232,597	1,779,196	1,897,716	2,711,823	145,557	1,364	25.48%
<b>Ending Cash Balance, 9/30/19</b>			<b>\$ 7,107,426</b>							

**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		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			

**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			

## **General Fund –October 31, 2019 Report (Cash Basis Information)**

### **Revenues:**

Total 2019 YTD actual General Fund revenues are \$20,370,465, compared with \$20,675,526, at October 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$9,782,079 and the 2018 YTD amount was \$10,110,681.
- **Admissions taxes** – The 2019 YTD amount is \$3,685,496 and the 2018 YTD amount was \$3,702,715.
- **Lodging taxes** - The 2019 YTD amount is \$1,306,896 and the 2018 YTD amount was \$1,373,737.

### **Expenses:**

Total 2019 YTD actual General Fund expenses are about 4.0% lower when compared to actual amounts at October 2018.

### **Cash Balance:**

The ending cash balance in the General Fund is \$7,107,426. 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):**

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

	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	48	48	48	48	48	47	48	48	48	47	47	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	1	1	
Fire	48	48	48	48	48	48	47	48	47	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	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
Recreation	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	2	2	1	1	1	1
Community Dev	17	17	16	16	16	16	17	16	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	10	6	7
Building Dept	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4
Hort Services	9	9	9	10	10	10	10	10	9	9	9	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	4	4	4	4	4	4	3	3	3
BIWW	14	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	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	10	10	10	10	9	8
Water Pollution Control Plant	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	16	15	15
Sewer Maintenance	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	10	9	9	9	9	9	9	9	10	10	10	10	10	11	11	11	10
City Manager	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	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	3	3	2	2
Finance / Tax	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	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
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
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	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	4	4	2	2
Engineer	7	7	7	7	6	6	6	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
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	4	4	4
	249	250	250	247	248	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212	