

**General Fund**  
**September 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
-------------------------------	-------------------------------	--------------------	--------------------	--------------------	--------------------	--------------------

**Beginning Balance, 1/1/19**

**\$ 4,874,829**

**Revenues**

**General Revenues**

Property Tax	-	344	1,548,389	1,559,597	1,521,900	1,519,166	1,506,527
Income Tax	870,454	809,480	9,125,865	8,578,215	8,764,425	8,501,563	8,338,879
Admissions Tax	977,684	838,739	3,519,554	3,334,129	3,177,336	3,315,434	3,472,874
Lodging Tax	361,571	301,284	1,314,480	1,279,306	1,221,587	1,098,548	1,064,468
Estate Tax	-	-	-	-	-	-	3,184
Local Government Funds	37,173	47,620	307,368	336,374	302,885	299,573	304,032
Other State Levied Monies	-	-	185,000	174,892	176,701	178,494	179,852
Cable Franchise Fees	-	-	288,269	213,274	255,423	270,239	277,970
Liquor/Beer Permits	-	-	66,546	64,454	69,269	64,264	61,823
State Patrol Fines	1,507	-	11,324	9,762	11,173	12,095	9,792
Unclaimed Funds	-	-	-	-	3,494	-	-
Public Vendor Licenses	-	-	-	-	-	2,450	1,350
Tax Abatement Monitoring Fees	-	-	6,000	4,080	5,649	3,059	4,470
Sale of Property	-	-	3,000	288	1,465	-	3,093
Interest	29,270	44,711	222,459	372,615	216,041	133,000	98,184
Rental Income	19,845	29,199	79,330	58,883	63,392	267,251	193,214
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	4,928	-	274,931	109,233	268,306	216,109	63,873
	2,302,432	2,071,377	16,952,515	16,095,103	16,059,047	15,881,365	15,583,610

**Division / Department Revenues**

Police Department	31,129	56,540	333,470	283,413	262,628	304,337	360,036
Police/Fire Marine Patrol	56	-	12,034	10,575	10,675	1,025	2,425
Fire Department	(497)	2,683	415,683	405,185	413,454	421,621	421,007
Oakland Cemetery	6,736	13,831	98,150	91,184	96,248	86,092	88,354
Community Development	3,916	3,137	107,355	77,511	88,454	105,381	65,305
Building Division	8,236	24,579	371,746	192,858	363,700	237,295	193,723
Horticultural Services	6,431	7,122	49,706	74,121	57,251	50,987	74,423
City Manager/Finance/HR	-	-	4,515	373	1,683	1,560	2,614
Data Processing Center	-	17,002	35,366	38,896	22,237	23,803	19,635
Law Department	106	-	12,620	605	10,046	9,713	2,104
Municipal Court	83,622	81,061	879,348	878,003	790,317	743,865	742,003
Building Maintenance	92	-	858	3,591	727	1,777	1,093
Engineering	2,225	1,295	26,909	20,444	17,959	12,687	17,104
Mechanic Department	2,523	4,389	30,123	21,445	21,813	19,661	13,207
	144,575	211,640	2,377,884	2,098,202	2,157,189	2,019,803	2,003,033

Total General Fund Revenues	2,447,007	2,283,017	19,330,399	18,193,306	18,216,236	17,901,168	17,586,643
-----------------------------	-----------	-----------	------------	------------	------------	------------	------------

**General Fund Expenses**

Wages/Fringes	1,213,107	900,604	12,298,117	10,503,563	11,000,788	10,762,402	10,327,249
Travel & Training	21,903	4,410	70,658	39,437	40,791	34,635	36,174
Contractual Services	231,743	197,119	2,231,160	1,926,932	2,009,854	1,943,422	1,720,261
Supplies & Materials	35,472	52,525	527,309	482,056	391,260	449,720	405,619
Major Expendable	27,544	8,082	173,404	61,027	71,437	43,919	17,028
Transfers / Other	186,639	146,855	2,875,823	2,989,195	3,112,999	2,576,338	2,217,949
Total General Fund Expenses	1,716,409	1,309,594	18,176,470	16,002,210	16,627,130	15,810,436	14,724,281

Net Gain / (Loss)	730,598	973,423	1,153,929	2,191,096	1,589,107	2,090,731	2,862,362
-------------------	---------	---------	-----------	-----------	-----------	-----------	-----------

**Ending Cash Balance, 9/30/19**

**\$ 7,065,926**

**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		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			
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			
November			

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

### Revenues:

Total 2019 YTD actual General Fund revenues are \$18,193,306, compared with \$18,216,236, at September 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$8,578,215 and the 2018 YTD amount was \$8,764,425.
- **Admissions taxes** – The 2019 YTD amount is \$3,334,129 and the 2018 YTD amount was \$3,177,336.
- **Lodging taxes** - The 2019 YTD amount is \$1,279,306 and the 2018 YTD amount was \$1,221,587.

### Expenses:

Total 2019 YTD actual General Fund expenses are about 3.8% lower when compared to actual amounts at September 2018.

### Cash Balance:

The ending cash balance in the General Fund is \$7,065,926. 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):

Sept. 2019 – 249	August 2019 – 249	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 September 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 September 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

	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	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	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	2	2	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	4	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	
Community Dev	17	16	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	16	10	7	
Building Dept	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	
Hort Services	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	
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	3	3	
BIWW	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	
Water Distribution	11	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	9	9	10	10	10	10	10	10	9	
Water Pollution Control Plant	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	
Sewer Maintenance	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	
Street Dept	11	11	11	11	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10	10	10	10	11	11	11	
City Manager	3	3	3	3	3	3	3	3	3	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	3	3	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	
Law	3	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	
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	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	4	6	5	5	4	2		
Engineer	7	7	7	7	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	5	4	
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	
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	4	4	
	249	249	247	248	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212	