

**General Fund
April 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	2,745	1,114	879,094	857,075	864,056	799,919	809,938
Income Tax	791,631	774,011	3,531,128	3,168,045	3,391,274	3,149,704	3,381,108
Admissions Tax	6,600	9,036	33,551	15,813	30,289	83,651	15,586
Lodging Tax	22,573	38,036	72,049	71,501	66,958	57,349	46,928
Local Government Funds	25,471	25,816	126,954	125,568	125,103	126,353	130,256
Other State Levied Monies	91,823	86,622	93,087	87,832	88,911	89,785	90,573
Cable Franchise Fees	-	69,622	97,321	155,461	86,233	94,276	96,198
Liquor/Beer Permits	-	58,101	6,999	60,954	7,286	986	2,307
State Patrol Fines	-	1,756	3,694	5,160	3,645	892	3,975
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	-	-	-	-	-	1,950	1,350
Tax Abatement Monitoring Fees	5,575	1,794	5,575	4,080	5,249	3,059	4,470
Sale of Property	-	-	3,000	-	1,465	-	1
Interest	17,925	43,554	60,891	136,201	59,134	44,682	41,233
Rental Income	-	100	25,430	15,058	20,321	210,385	16,759
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	-	10,786	-	29,445	-	827	304
	964,343	1,120,349	4,938,775	4,732,193	4,749,922	4,663,937	4,641,011
Division / Department Revenues							
Police Department	40,210	45,494	109,451	106,854	86,200	102,297	130,895
Police/Fire Marine Patrol	141	-	11,978	10,550	10,625	875	1,025
Fire Department	71,442	84,561	335,348	372,332	333,549	333,857	292,417
Oakland Cemetery	9,921	6,304	55,392	32,536	54,318	32,328	35,775
Community Development	23,267	3,995	50,796	29,589	41,853	39,700	45,274
Building Division	107,905	16,002	196,556	77,080	192,302	143,164	91,638
Horticultural Services	2,614	11,805	11,232	28,551	12,936	12,123	23,816
City Manager/Finance/HR	1,382	-	3,133	373	1,168	1,048	1,643
Data Processing Center	2,084	3,718	15,674	9,195	9,856	10,330	10,173
Law Department	105	81	12,091	326	9,625	9,374	1,669
Municipal Court	73,276	109,381	358,946	371,055	322,604	281,692	295,593
Building Maintenance	-	837	-	837	-	-	-
Engineering	2,445	2,005	8,962	6,399	5,981	6,530	6,120
Mechanic Department	567	5,050	8,696	10,909	6,297	6,196	7,443
	335,357	289,233	1,178,255	1,056,585	1,087,313	979,514	943,481
Total General Fund Revenues	1,299,700	1,409,582	6,117,030	5,788,778	5,837,235	5,643,451	5,584,491
General Fund Expenses							
Wages/Fringes	1,250,651	957,772	5,521,010	4,907,206	4,938,599	4,871,858	4,580,367
Travel & Training	3,780	6,814	22,472	14,549	12,973	10,335	11,872
Contractual Services	199,995	196,389	987,761	829,376	889,786	757,883	678,278
Supplies & Materials	63,214	68,995	230,736	164,485	171,204	183,546	160,873
Major Expendable	15,148	616	56,454	17,696	23,257	1,694	5,235
Transfers / Other	976,548	1,052,465	1,309,286	1,588,917	1,324,808	1,144,206	1,022,819
Total General Fund Expenses	2,509,336	2,283,051	8,127,718	7,522,230	7,360,628	6,969,521	6,459,443
Net Gain / (Loss)	(1,209,636)	(873,469)	(2,010,689)	(1,733,452)	(1,523,393)	(1,326,070)	(874,952)
Ending Cash Balance, 4/30/19				\$ 3,141,378			

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		3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142
June		3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701
July		4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314
August		5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200
September		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			
June			
July			
August			
September			
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			
June			
July			
August			
September			
October			
November			

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

Revenues:

Total 2019 YTD actual General Fund revenues are \$5,788,778, compared with \$5,837,235 at April 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$3,168,045 and the 2018 YTD amount was \$3,391,274.
- **Admissions taxes** – The 2019 YTD amount is \$15,813 and the 2018 YTD amount was \$30,289.
- **Lodging taxes** - The 2019 YTD amount is \$71,501 and the 2018 YTD amount was \$66,958.

Expenses:

Total 2019 YTD actual General Fund expenses are up about 2.2% compared to actual amounts at April 2018.

Cash Balance:

The ending cash balance in the General Fund is \$3,141,378. 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):

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 April 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 April 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

	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	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	1	1	
Fire	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	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	
Recreation	3	3	3	3	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1	
Community Dev	17	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	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	4	
Hort Services	10	10	9	9	9	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	3	3	4	4	4	4	4	3	3	3	
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	12	13	12	
Water Distribution	10	10	10	10	10	10	9	10	10	10	10	10	9	9	10	10	10	10	10	9	8	
Water Pollution Control Plant	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	15	
Sewer Maintenance	11	10	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	10	9	9	9	9	9	9	10	10	10	10	10	11	11	11	10	
City Manager	3	3	3	3	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	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	
Law	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	
Courts (not including Judge)	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	4	6	5	5	4	4	2	2	
Engineer	6	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	
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	
	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212	