

**General Fund
August 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
Beginning Balance, 1/1/19				\$ 4,874,829			
Revenues							
General Revenues							
Property Tax	669,294	702,179	1,548,389	1,559,253	1,521,900	1,518,511	1,504,122
Income Tax	877,961	871,476	8,255,412	7,768,735	7,928,447	7,740,760	7,587,085
Admissions Tax	1,302,271	1,226,077	2,541,870	2,495,391	2,294,716	2,467,782	2,611,377
Lodging Tax	461,872	490,789	952,909	978,022	885,568	800,985	752,747
Local Government Funds	30,396	42,416	270,195	288,755	266,254	264,753	268,176
Other State Levied Monies	91,913	87,060	185,000	174,892	176,701	89,785	90,573
Cable Franchise Fees	95,829	-	288,269	213,274	255,423	270,239	277,970
Liquor/Beer Permits	-	3,500	66,546	64,454	69,269	64,264	61,823
State Patrol Fines	1,322	-	9,818	9,762	9,687	10,768	8,666
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	27,118	33,594	193,189	327,904	187,615	105,776	91,644
Rental Income	(0)	7,500	59,485	29,684	47,534	261,725	52,958
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	18,184	6,820	270,003	109,233	263,497	161,490	63,765
	3,576,159	3,471,411	14,650,083	14,023,727	13,917,218	13,762,467	13,383,027
Division / Department Revenues							
Police Department	74,146	44,960	302,341	226,873	238,111	285,739	264,305
Police/Fire Marine Patrol	-	-	11,978	10,575	10,625	1,025	2,425
Fire Department	402	(2,279)	416,180	402,502	413,948	421,399	420,392
Oakland Cemetery	10,659	7,789	91,415	77,352	89,643	76,503	78,086
Community Development	23,732	24,835	103,439	74,374	85,227	99,395	69,447
Building Division	15,293	13,446	363,510	168,279	355,643	221,137	161,633
Horticultural Services	9,459	9,581	43,275	66,998	49,844	44,462	67,682
City Manager/Finance/HR	1,382	-	4,515	373	1,683	1,560	2,614
Data Processing Center	7,785	3,991	35,366	21,893	22,237	20,736	18,421
Law Department	105	139	12,515	605	9,962	9,654	2,037
Municipal Court	123,363	169,047	795,726	796,942	715,161	668,838	666,268
Building Maintenance	75	-	766	3,591	649	1,777	-
Engineering	4,022	820	24,684	19,149	16,474	10,867	16,194
Mechanic Department	9,887	2,029	27,600	17,056	19,986	18,793	10,678
	280,311	274,358	2,233,309	1,886,562	2,029,191	1,881,885	1,780,183
Total General Fund Revenues	3,856,470	3,745,769	16,883,392	15,910,289	15,946,410	15,644,352	15,163,209
General Fund Expenses							
Wages/Fringes	1,758,006	1,417,461	11,085,009	9,602,960	9,915,651	9,305,152	8,869,924
Travel & Training	6,395	1,910	48,755	35,027	28,146	32,592	27,245
Contractual Services	217,659	133,772	1,999,417	1,729,813	1,801,097	1,781,902	1,616,618
Supplies & Materials	67,330	84,955	491,837	429,531	364,940	446,440	378,056
Major Expendable	52,121	-	145,859	52,944	60,090	35,882	17,028
Transfers / Other	200,694	81,659	2,689,184	2,842,340	2,899,952	2,448,941	2,115,294
Total General Fund Expenses	2,302,204	1,719,757	16,460,061	14,692,616	15,069,877	14,050,909	13,024,166
Net Gain / (Loss)	1,554,265	2,026,012	423,331	1,217,673	876,533	1,593,443	2,139,043
Ending Cash Balance, 8/31/19				\$ 6,092,502			

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		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			
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			
October			
November			

General Fund –August 31, 2019 Report (Cash Basis Information)

Revenues:

Total 2019 YTD actual General Fund revenues are \$15,910,289, compared with \$15,946,410, at August 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$7,768,735 and the 2018 YTD amount was \$7,928,447.
- **Admissions taxes** – The 2019 YTD amount is \$2,495,391 and the 2018 YTD amount was \$2,294,716.
- **Lodging taxes** - The 2019 YTD amount is \$978,022 and the 2018 YTD amount was \$885,568.

Expenses:

Total 2019 YTD actual General Fund expenses are about 2.5% lower when compared to actual amounts at August 2018.

Cash Balance:

The ending cash balance in the General Fund is \$6,092,502. 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):

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 August 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 August 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

	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	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	1	1	
Fire	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	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	4	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	
Community Dev	16	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	16	10	6	
Building Dept	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	
Hort Services	9	10	10	10	10	9	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	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	14	12	13	
Water Distribution	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	9	9	9	10	10	10	10	10	10	9	
Water Pollution Control Plant	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	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	10	9	9	9	9	9	9	9	10	10	10	10	10	11	11	10	
City Manager	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	
HR / IT	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	
Law	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	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	
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	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	4	4	2	
Engineer	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	
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	4	4	
	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	