

**General Fund
December 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
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Beginning Balance, 1/1/19

\$ 4,874,829

Revenues

General Revenues

Property Tax	-	(113)	1,554,322	1,560,521	1,523,484	1,520,726	1,506,564
Income Tax	682,543	738,406	11,308,024	11,308,024	11,524,727	11,241,874	10,886,444
Admissions Tax	407	106	4,084,036	4,084,036	4,152,727	4,241,462	4,333,142
Lodging Tax	14,693	15,278	1,484,444	1,484,444	1,486,930	1,313,798	1,285,270
Estate Tax	-	-	-	-	-	-	3,184
Local Government Funds	36,879	36,167	411,282	472,561	405,284	394,501	403,972
Other State Levied Monies	-	-	174,182	174,892	176,701	178,494	179,852
Cable Franchise Fees	-	-	248,260	248,260	341,133	363,334	374,177
Liquor/Beer Permits	-	-	68,467	68,467	72,864	68,642	67,145
State Patrol Fines	2,122	767	13,852	13,852	14,800	16,590	13,115
Unclaimed Funds	-	-	-	-	3,922	-	-
Public Vendor Licenses	-	-	-	-	-	2,450	1,350
Tax Abatement Monitoring Fees	-	-	4,080	4,080	5,649	3,059	4,470
Sale of Property	-	-	288	288	1,465	8,162	3,093
Interest	78,123	85,852	400,000	541,117	388,460	199,474	143,100
Rental Income	5,212	13,552	79,935	79,935	199,773	330,328	212,309
Donations	-	258	-	258	-	120	25
Refunds / Reimbursements	46	(258)	220,394	355,043	268,373	219,205	68,810
	820,025	890,016	20,051,567	20,395,780	20,566,291	20,102,217	19,486,022

Division / Department Revenues

Police Department	7,330	19,709	276,330	368,809	374,091	397,498	451,503
Police/Fire Marine Patrol	20,439	28,925	38,575	65,350	75,400	65,875	79,125
Fire Department	172	396	406,062	406,306	422,721	433,333	421,312
Oakland Cemetery	10,377	3,639	104,537	114,357	127,480	120,543	117,474
Community Development	13,734	12,066	74,143	103,314	115,351	132,669	83,413
Building Division	16,071	21,058	255,792	255,792	440,260	306,882	266,689
Horticultural Services	26,355	8,756	78,873	95,421	109,419	71,352	94,804
City Manager/Finance/HR	488	-	1,970	2,343	2,237	4,200	10,409
Data Processing Center	9,176	30,895	73,119	75,262	47,159	73,639	70,444
Law Department	99	66	10,032	10,032	10,348	9,839	11,448
Municipal Court	69,715	58,520	1,068,757	1,154,924	1,053,701	1,019,516	1,035,320
Building Maintenance	1,806	-	2,391	5,091	4,236	4,819	4,093
Engineering	575	1,175	8,894	24,638	22,024	18,034	24,981
Mechanic Department	-	110	2,495	24,454	25,344	29,467	20,940
	176,337	185,316	2,401,971	2,706,093	2,829,771	2,687,667	2,691,955
Total General Fund Revenues	996,362	1,075,331	22,453,538	23,101,873	23,396,062	22,789,884	22,177,977

General Fund Expenses

Wages/Fringes	684,415	653,861	13,436,855	13,282,192	14,131,160	14,174,906	13,423,889
Travel & Training	1,968	2,858	75,071	61,379	64,620	55,299	53,444
Contractual Services	273,959	232,752	2,650,805	2,607,055	2,690,621	2,506,344	2,300,829
Supplies & Materials	58,086	62,779	717,748	689,074	604,048	626,332	585,064
Major Expendable	9,408	6,983	96,898	88,604	85,854	85,765	24,242
Transfers / Other	1,772,966	2,244,930	6,413,365	6,261,696	5,674,202	5,099,396	5,473,105
Total General Fund Expenses	2,800,802	3,204,162	23,390,742	22,989,999	23,250,505	22,548,041	21,860,573
Net Gain / (Loss)	(1,804,440)	(2,128,830)	(937,204)	111,874	145,557	241,843	317,404

Ending Cash Balance, 12/31/19

\$ 4,986,704

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	4,986,704	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
December	4,674,212	-	4,674,212

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
December	5,580,003	-	5,580,003

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

Revenues:

Total 2019 YTD actual General Fund revenues are \$23,101,873, compared with \$23,396,062, at December, 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$11,308,024 and the 2018 YTD amount was \$11,524,727.
- **Admissions taxes** – The 2019 YTD amount is \$4,084,036 and the 2018 YTD amount was \$4,152,727.
- **Lodging taxes** - The 2019 YTD amount is \$1,484,444 and the 2018 YTD amount was \$1,486,930.

Expenses:

Total 2019 YTD actual General Fund expenses are about 1.12% lower when compared to actual amounts at December 2018.

Cash Balance:

The ending cash balance in the General Fund is \$4,986,704. 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):

Dec 2019 – 252	Nov 2019 - 249			
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: \$1,031,536.47

FULL-TIME EMPLOYEES

	Dec-19	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	
Police Patrol	48	48	47	47	48	48	48	48	48	47	48	48	48	47	47	48	48	48	48	48	48	48	48	48	
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	
Fire	48	48	48	48	48	48	48	48	47	48	47	48	48	48	48	48	48	48	48	48	48	48	48	48	
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	3	4	
Community Dev	17	17	17	17	16	16	16	16	17	16	16	16	16	16	16	16	16	16	15	15	15	16	16	16	
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	
Hort Services	10	9	9	9	9	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	
Customer Acct Office	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	
BIWW	14	14	14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	
Water Distribution	11	11	11	11	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	9	10	
Water Pollution Control Plant	18	18	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	
Sewer Maintenance	11	11	11	11	12	10	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	10	11	
Street Dept	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10	
City Manager	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	3	
HR / IT	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Finance / Tax	2	2	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	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	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	
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	
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	6	
Engineer	7	7	7	7	7	7	7	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	
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	
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	
	252	249	249	250	250	247	248	247	248	247	247	248	247	245	244	246	246	246	246	246	245	246	243	246	245