

**General Fund  
July 31, 2019**

2019 Monthly	2019 Monthly	2019	2019	2018	2017	2016
Budget Amount	Actual Amount	YTD Budget	YTD Actual	YTD Actual	YTD Actual	YTD Actual

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

**\$ 4,874,829**

**Revenues**

<b>General Revenues</b>							
Property Tax	-	-	879,094	857,075	864,056	799,919	809,938
Income Tax	1,378,753	1,427,326	7,377,451	6,897,259	7,085,259	6,813,590	6,692,195
Admissions Tax	785,949	798,695	1,239,599	1,269,314	1,119,069	1,234,435	1,332,383
Lodging Tax	284,897	277,689	491,037	487,232	456,336	408,285	377,967
Local Government Funds	39,448	39,330	239,799	246,339	236,302	235,060	238,985
Other State Levied Monies	-	-	93,087	87,832	88,911	89,785	90,573
Cable Franchise Fees	-	57,813	192,440	213,274	170,513	179,877	277,970
Liquor/Beer Permits	-	-	66,546	60,954	69,269	61,003	58,182
State Patrol Fines	1,860	2,007	8,496	9,762	8,383	9,175	8,020
Unclaimed Funds	-	-	-	-	-	-	-
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	-	2,859
Interest	37,013	51,860	166,071	294,310	161,280	100,095	78,932
Rental Income	-	-	59,485	22,184	47,534	256,559	40,292
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	164,444	10	251,819	102,413	245,751	142,040	61,154
	2,692,365	2,654,731	11,073,925	10,552,316	10,559,775	10,335,452	10,075,295

<b>Division / Department Revenues</b>							
Police Department	61,130	30,025	228,195	181,912	179,717	196,881	218,706
Police/Fire Marine Patrol	-	25	11,978	10,575	10,625	1,025	2,400
Fire Department	700	215	415,778	404,781	413,548	421,250	420,362
Oakland Cemetery	6,044	15,136	80,756	69,563	79,191	61,873	71,560
Community Development	6,111	16,780	79,707	49,539	65,674	75,468	61,017
Building Division	88,634	37,207	348,217	154,834	340,680	203,160	146,808
Horticultural Services	8,266	7,554	33,816	57,418	38,948	36,928	59,961
City Manager/Finance/HR	-	-	3,133	373	1,168	1,048	2,614
Data Processing Center	4,911	2,736	27,581	17,902	17,342	17,669	17,169
Law Department	74	61	12,410	466	9,878	9,558	1,858
Municipal Court	84,565	87,999	672,363	627,895	604,288	582,232	561,940
Building Maintenance	125	-	690	3,591	585	1,673	-
Engineering	2,390	8,995	20,662	18,329	13,789	10,476	13,258
Mechanic Department	958	3,056	17,713	15,027	12,826	18,793	10,569
	263,908	209,788	1,952,998	1,612,204	1,788,260	1,638,034	1,588,222

Total General Fund Revenues	2,956,272	2,864,519	13,026,922	12,164,520	12,348,035	11,973,486	11,663,517
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<b>General Fund Expenses</b>							
Wages/Fringes	1,311,868	1,036,590	9,327,004	8,185,499	8,343,098	8,155,512	7,772,838
Travel & Training	6,574	8,181	42,360	33,117	24,454	29,355	18,546
Contractual Services	252,642	402,122	1,781,758	1,596,042	1,605,028	1,536,678	1,419,582
Supplies & Materials	69,815	66,531	424,507	344,576	314,982	368,912	309,336
Major Expendable	15,353	13,746	93,738	52,944	38,617	34,202	24,924
Transfers / Other	701,824	868,186	2,488,490	2,760,682	2,670,862	2,248,659	2,167,176
Total General Fund Expenses	2,358,077	2,395,356	14,157,856	12,972,859	12,997,040	12,373,319	11,712,402

Net Gain / (Loss)	598,195	469,163	(1,130,934)	(808,339)	(649,005)	(399,833)	(48,885)
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**Ending Cash Balance, 7/31/19**

**\$ 4,066,490**

**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		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			
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			
September			
October			
November			

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

### Revenues:

Total 2019 YTD actual General Fund revenues are \$12,164,520, compared with \$12,348,035, at July 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$6,897,259 and the 2018 YTD amount was \$7,085,259.
- **Admissions taxes** – The 2019 YTD amount is \$1,269,314 and the 2018 YTD amount was \$1,119,069.
- **Lodging taxes** - The 2019 YTD amount is \$487,232 and the 2018 YTD amount was \$456,336.

### Expenses:

Total 2019 YTD actual General Fund expenses are about the same when compared to actual amounts at July 2018.

### Cash Balance:

The ending cash balance in the General Fund is \$4,066,490. 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):

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 July 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 July 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

	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	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	1	1
Fire	48	48	48	47	48	47	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	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	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1
Community Dev	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	15	16	16	16	16	16	16	10	7
Building Dept	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	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	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	15	15	15	14	12	13	12
Water Distribution	10	10	10	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	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	15
Sewer Maintenance	10	11	11	11	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	10	9	9	9	9	9	9	10	10	10	10	10	10	11	11	10
City Manager	3	3	3	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	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
Law	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
Courts (not including Judge)	12	12	12	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	5	5	5	4	6	5	5	4	4	2	2
Engineer	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
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	247	248	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212