

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

**\$ 4,874,829**

**Revenues**

**General Revenues**

Property Tax	-	-	879,094	857,075	-0.8%	864,056	799,919	809,938
Income Tax	1,027,496	884,664	5,998,698	5,469,933	-5.1%	5,761,113	5,705,319	5,557,225
Admissions Tax	408,909	447,941	453,650	470,618	14.9%	409,540	484,902	508,877
Lodging Tax	97,584	131,462	206,140	209,543	9.4%	191,572	107,427	155,255
Local Government Funds	37,390	38,219	200,351	207,009	4.9%	197,429	196,314	199,570
Other State Levied Monies	-	-	93,087	87,832		88,911	89,785	90,573
Cable Franchise Fees	-	-	192,440	155,461	-8.8%	170,513	179,877	185,918
Liquor/Beer Permits	-	-	66,546	60,954		69,269	61,003	58,182
State Patrol Fines	2,942	1,399	6,636	7,755		6,548	5,994	6,663
Unclaimed Funds	-	-	-	-		-	-	-
Public Vendor Licenses	-	-	-	-		-	2,450	1,350
Tax Abatement Monitoring Fees	212	-	6,000	4,080		5,649	3,059	4,470
Sale of Property	-	-	3,000	288		1,465	-	2,707
Interest	13,506	39,097	129,058	242,450	93.4%	125,335	81,213	73,350
Rental Income	13,380	5,526	59,485	22,184		47,534	248,166	35,126
Donations	-	-	-	-		-	120	25
Refunds / Reimbursements	268	1,462	87,375	102,403	20.1%	85,269	22,633	60,385
	1,601,689	1,549,770	8,381,560	7,897,584		8,024,202	7,988,182	7,749,614

**Division / Department Revenues**

Police Department	15,593	17,995	167,065	151,888	15.4%	131,574	153,855	202,655
Police/Fire Marine Patrol	-	-	11,978	10,550		10,625	1,025	1,025
Fire Department	176	1,881	415,078	404,566		412,852	411,875	420,212
Oakland Cemetery	11,460	12,515	74,712	54,428		73,264	52,248	61,319
Community Development	18,232	800	73,596	32,759		60,639	56,416	45,842
Building Division	18,627	19,318	259,583	117,626	-53.7%	253,965	185,786	122,800
Horticultural Services	5,420	9,224	25,550	49,864		29,428	30,027	40,377
City Manager/Finance/HR	-	-	3,133	373		1,168	1,048	2,011
Data Processing Center	3,768	1,240	22,670	15,167		14,254	14,630	15,811
Law Department	140	60	12,336	405		9,819	9,508	1,808
Municipal Court	111,186	87,345	587,798	539,896	2.2%	528,285	426,308	475,429
Building Maintenance	46	2,700	566	3,591		479	1,563	-
Engineering	3,386	655	18,272	9,334		12,194	9,830	11,263
Mechanic Department	3,867	410	16,755	11,971		12,132	18,178	9,498
	191,902	154,141	1,689,090	1,402,416		1,550,678	1,372,298	1,410,051
Total General Fund Revenues	1,793,591	1,703,911	10,070,650	9,300,001	-2.9%	9,574,880	9,360,479	9,159,665

**General Fund Expenses**

Wages/Fringes	1,247,200	1,132,957	8,015,136	7,148,909	-0.3%	7,169,619	7,004,624	6,692,612
Travel & Training	2,512	2,089	35,785	24,936	20.7%	20,659	21,731	15,664
Contractual Services	177,843	191,572	1,529,116	1,193,920	-13.3%	1,377,445	1,229,707	1,163,493
Supplies & Materials	31,161	63,632	354,692	278,045	5.6%	263,179	321,550	260,287
Major Expendable	8,447	14,449	78,385	39,198	21.4%	32,292	33,379	21,099
Transfers / Other	364,365	83,719	1,786,666	1,892,495	1.2%	1,869,734	1,553,552	1,534,280
Total General Fund Expenses	1,831,527	1,488,418	11,799,779	10,577,503	-1.4%	10,732,928	10,164,543	9,687,435
Net Gain / (Loss)	(37,936)	215,493	(1,729,129)	(1,277,503)		(1,158,048)	(804,064)	(527,770)

**Ending Cash Balance, 6/30/19**

**\$ 3,597,327**

**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		4,080,266	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			
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			
August			
September			
October			
November			

December 

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December 

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

### Revenues:

Total 2019 YTD actual General Fund revenues are \$9,300,001, compared with \$9,574,880, at June 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$5,469,933 and the 2018 YTD amount was \$5,761,113.
- **Admissions taxes** – The 2019 YTD amount is \$470,618 and the 2018 YTD amount was \$409,540.
- **Lodging taxes** - The 2019 YTD amount is \$209,543 and the 2018 YTD amount was \$191,572.

### Expenses:

Total 2019 YTD actual General Fund expenses are about 1.4% lower when compared to actual amounts at June 2018.

### Cash Balance:

The ending cash balance in the General Fund is \$3,597,327. 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):

June 2019 - 248	May 2019 - 247	April 2019 - 248	March 2019 - 247	February 2019 - 247	January 2019 - 248
2019 – 248	December 2018 - 247	December 2017 –247	December 2016 – 239	December 2015- 225	December 2014 - 211
December 2014 - 211	December 2013 - 212	December 2012 - 215	December 2011 - 220	December 2010 - 216	December 2009 - 241
December 2009 - 241	December 2008 - 252	December 2007 - 253	December 2006 - 260	December 2005 - 266	December 2004 - 280
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 June 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 June 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

	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	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	1	1
Fire	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	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2
Recreation	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	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	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	
Hort Services	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	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	12
Water Distribution	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9
Water Pollution Control Plant	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	17	16	15
Sewer Maintenance	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	10	10	10	11	11	9	10	9
Street Dept	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	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
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
Law	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
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	12
Building Maintenance/Pub Srv	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	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
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
	248	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212