

**General Fund
November 30, 2018**

2018 Monthly Budget Amount	2018 Monthly Actual Amount	2018 YTD Budget	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual	2015 YTD Actual
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Beginning Balance, 1/1/18

\$ 4,729,271

Revenues

General Revenues

Property Tax	1,589	1,584	1,550,000	1,523,484	1,520,726	1,506,564	1,516,843
Income Tax	763,601	718,423	11,145,138	10,829,103	10,441,020	10,176,986	8,623,981
Admissions Tax	534,801	449,598	4,549,861	4,152,314	4,241,332	4,332,596	3,665,304
Hotel/Motel Tax	113,396	98,474	1,446,954	1,472,212	1,311,039	1,274,055	1,205,229
Estate Tax	-	-	-	-	-	3,184	3,912
Local Government Funds	31,824	34,175	365,953	368,943	360,922	369,254	401,303
Other State Levied Monies	-	-	185,000	176,701	178,494	179,852	183,231
Cable Franchise Fees	98,646	85,710	385,000	341,133	363,334	374,177	393,920
Liquor/Beer Permits	-	3,595	70,000	72,864	68,642	67,145	67,738
State Patrol Fines	2,975	-	13,911	12,533	15,385	12,000	13,070
Unclaimed Funds	-	-	-	3,494	-	-	-
Public Vendor Licenses	-	-	1,500	-	2,450	1,350	2,950
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	1,826	-	2,628	1,465	7,150	3,093	44,306
Interest	33,511	62,043	200,077	312,591	181,410	130,651	111,809
Rental Income	4,240	7,500	77,722	186,746	300,891	206,880	166,972
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	288	11	74,228	268,318	216,950	68,808	266,003
	1,586,698	1,461,114	20,071,973	19,727,549	19,212,923	18,711,089	16,673,488

Division / Department Revenues

Police Department	31,471	19,981	442,281	364,168	370,118	420,911	275,414
Police/Fire Marine Patrol	57,129	24,775	59,194	35,450	45,875	42,575	14,525
Fire Department	1,944	204	417,987	422,542	426,183	421,277	420,265
Oakland Cemetery	11,986	7,672	111,201	114,825	107,236	110,017	102,125
Community Development/JSP	10,753	2,425	116,859	93,984	124,029	79,666	54,988
Building Division	27,159	17,267	347,713	412,600	288,397	235,337	168,252
Horticultural Services	9,108	6,041	85,857	72,858	64,484	87,248	66,619
City Manager/Finance/HR	2,950	-	6,000	1,683	4,200	10,409	3,040
Data Processing Center	-	2,496	44,790	41,241	43,977	41,655	70,654
Law Department	79	98	13,000	10,246	9,839	11,409	12,383
Municipal Court	105,882	106,856	954,226	984,968	931,075	900,862	803,137
Building Maintenance	3,157	-	5,000	1,036	4,819	4,093	5,057
Engineering	3,810	1,140	30,850	20,599	16,859	20,305	9,135
Mechanic Department	4,311	3,496	32,719	25,344	27,546	15,239	26,751
	269,739	192,451	2,667,675	2,601,543	2,464,639	2,401,002	2,032,347

Total General Fund Revenues	1,856,437	1,653,566	22,739,648	22,329,092	21,677,561	21,112,091	18,705,835
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General Fund Expenses

Wages/Fringes	1,161,046	1,101,476	14,280,553	13,411,380	13,304,980	12,684,931	11,587,006
Travel & Training	15,004	18,102	109,539	62,926	48,268	50,901	40,967
Contractual Services	156,474	246,261	2,470,052	2,412,547	2,290,448	2,072,998	2,136,143
Supplies & Materials	86,533	90,097	700,993	555,164	590,500	539,876	477,497
Major Expendable	86,529	3,913	197,709	77,518	82,364	18,194	32,194
Transfers / Other	176,352	231,701	3,490,270	4,068,345	3,536,990	2,990,877	2,869,941
Total General Fund Expenses	1,681,937	1,691,550	21,249,117	20,587,880	19,853,550	18,357,778	17,143,747

Net Gain / (Loss)	174,499	(37,985)	1,490,531	1,741,212	1,824,011	2,754,313	1,562,088
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Ending Cash Balance, 11/30/18

\$ 6,470,483

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2018	2017	2016	2015	2014	2013	2012	2011
January	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316
February	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479
March	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098
April	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718
May	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714
June	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712
July	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085
August	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579
September	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799
October	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072
November	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198
December		4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383

WATER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,952,242	108,924	4,843,318
February	5,057,109	89,653	4,967,456
March	5,066,118	105,301	4,960,818
April	5,009,168	155,603	4,853,565
May	4,839,034	195,272	4,643,763
June	5,106,261	147,540	4,958,721
July	4,260,600	127,987	4,132,613
August	4,449,277	138,575	4,310,701
September	4,651,709	121,260	4,530,449
October	4,598,771	127,948	4,470,823
November	4,712,122	129,996	4,582,126
December	4,656,198	22,244	4,633,954

SEWER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,843,787	179,511	2,664,276
February	2,731,995	171,595	2,560,401
March	2,824,899	254,163	2,570,736
April	2,725,420	331,911	2,393,509
May	2,712,465	366,032	2,346,433
June	2,892,884	325,462	2,567,422
July	1,949,867	345,292	1,604,574
August	1,829,068	329,465	1,499,602
September	2,233,605	327,409	1,906,196
October	2,503,027	310,666	2,192,362
November	2,702,944	274,065	2,428,879
December	2,437,511	6,980	2,430,531

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

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	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December			

October	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December			

General Fund –November 30, 2018 Report (Cash Basis Information)

Revenues:

Total 2018 YTD actual General Fund revenues are \$22,329,092 compared with \$21,677,561 at November 2017. This is about a 3% increase. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$10,829,103 and the 2017 YTD amount was \$10,441,020.
- **Admissions taxes** – The 2018 YTD amount is \$4,152,314 and the 2017 YTD amount was \$4,241,332.
- **Hotel/motel taxes** - The 2018 YTD amount is \$1,472,212 and the 2017 YTD amount was \$1,311,039.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 3.7% compared to actual amounts at November 2017.

Cash Balance:

The ending cash balance in the General Fund is \$6,470,483. 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):

November 2018 - 245	October 2018 - 244	September 2018- 246	August 2018 - 246	July 2018 - 246
June 2018 - 246	May 2018 - 245	April 2018 - 246	March 2018 - 243	February 2018 - 246
January 2018 – 245	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 November compared with what was received / expended in total for the 2017 year. This percentage was then applied to the total 2018 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 November compared with what was received / expended in total for the 2017 year. This percentage was then applied to the total 2018 budget amount to generate an estimated “Monthly Budget” amount.

Payroll Stabilization Fund Balance: \$484,707.75

FULL-TIME EMPLOYEES

	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18	Dec-17	Nov-17	Oct-17	Sep-17	Aug-17	Jul-17	Jun-17	May-17	Apr-17	Mar-17	Feb-17	Jan-17	Dec-16	Dec-15	Dec-14	Dec-13	
Police Patrol	47	47	48	48	48	48	48	48	48	48	48	48	48	48	47	47	46	46	43	44	45	45	45	46	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	2	2	2	1	1
Fire	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	47	47	47	47	47	47	47	45	48	48	48	53
Cemetery	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	2	2	2	2	2	2
Recreation	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Community Dev	16	16	16	16	15	15	15	16	16	16	16	16	16	16	16	16	15	15	15	16	16	16	15	15	16	10	6	7
Building Dept	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Hort Services	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	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	14	14	15	15	14	14	14	14	14	12	13	12
Water Distribution	10	9	10	10	10	10	10	9	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	10	10	10	9	8
Water Pollution Control Plant	18	18	18	18	18	18	18	18	17	17	17	17	17	17	17	18	18	18	17	16	15	16	16	16	16	17	16	15
Sewer Maintenance	11	11	11	11	11	11	11	11	10	10	11	11	11	11	10	10	10	11	10	11	10	10	9	9	9	10	9	9
Street Dept	10	9	9	9	9	9	9	10	10	10	10	10	11	10	10	10	9	9	9	9	9	10	11	11	11	11	11	10
City Manager	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	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	4	4	4	4	4	4	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	3	3	3
Law	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	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	1	1	1	1
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	13	13	13	13	13	13	13	13	13	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	4	4	4	2
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	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	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	5	5	4	4
	245	244	246	246	246	246	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212	