

**General Fund
August 31, 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	732,425	657,845	1,547,743	1,521,900	1,518,511	1,504,122	1,514,158
Income Tax	989,696	843,188	8,262,779	7,928,447	7,740,760	7,587,085	6,225,866
Admissions Tax	1,323,064	1,175,647	2,647,296	2,294,716	2,467,782	2,611,377	2,176,039
Hotel/Motel Tax	433,411	429,232	884,023	885,568	800,985	752,747	405,858
Local Government Funds	30,107	29,953	268,444	266,254	264,753	268,176	297,012
Other State Levied Monies	-	87,790	93,057	176,701	89,785	90,573	92,073
Cable Franchise Fees	95,750	84,910	286,354	255,423	270,239	277,970	290,743
Liquor/Beer Permits	3,325	-	65,536	69,269	64,264	61,823	62,665
State Patrol Fines	1,441	1,304	9,737	9,687	10,768	8,666	9,124
Unclaimed Funds	-	3,494	-	3,494	-	-	-
Public Vendor Licenses	-	-	1,500	-	2,450	1,350	2,450
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	3,093	43,365
Interest	6,266	26,336	116,661	187,615	105,776	91,644	97,386
Rental Income	3,910	(0)	48,080	47,534	261,725	52,958	40,169
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	6,655	17,746	55,253	263,497	161,490	63,765	214,474
	3,626,051	3,357,443	14,290,462	13,917,218	13,762,467	13,383,027	11,482,208

Division / Department Revenues

Police Department	106,183	58,394	341,451	238,111	285,739	264,305	204,717
Police/Fire Marine Patrol	-	-	1,323	10,625	1,025	2,425	6,025
Fire Department	146	400	413,295	413,948	421,399	420,392	417,843
Oakland Cemetery	15,171	10,452	79,332	89,643	76,503	78,086	74,481
Community Development/JSP	22,543	19,553	93,649	85,227	99,395	69,447	42,412
Building Division	21,675	14,962	266,619	355,643	221,137	161,633	124,750
Horticultural Services	10,030	10,895	59,198	49,844	44,462	67,682	44,687
City Manager/Finance/HR	732	515	2,228	1,683	1,560	2,614	1,971
Data Processing Center	3,124	4,895	21,120	22,237	20,736	18,421	49,882
Law Department	127	83	12,755	9,962	9,654	2,037	3,073
Municipal Court	88,760	110,873	-	715,161	668,838	666,268	567,093
Building Maintenance	108	64	1,843	649	1,777	-	495
Engineering	715	2,685	19,886	16,474	10,867	16,194	6,330
Mechanic Department	-	7,160	22,321	19,986	18,793	10,678	19,086
	269,314	240,931	1,335,020	2,029,191	1,881,885	1,780,183	1,562,845
Total General Fund Revenues	3,895,365	3,598,374	15,625,482	15,946,410	15,644,352	15,163,209	13,045,053

General Fund Expenses

Wages/Fringes	1,533,936	1,572,554	9,987,442	9,915,651	9,305,152	8,869,924	8,099,379
Travel & Training	7,345	3,692	73,963	28,146	32,592	27,245	20,290
Contractual Services	264,453	196,070	1,921,628	1,801,097	1,781,902	1,616,618	1,676,591
Supplies & Materials	92,035	49,958	529,977	364,940	446,440	378,056	348,089
Major Expendable	4,032	21,472	86,132	60,090	35,882	17,028	28,172
Transfers / Other	197,637	229,091	2,416,593	2,899,952	2,448,941	2,115,294	1,967,230
Total General Fund Expenses	2,099,437	2,072,836	15,015,736	15,069,877	14,050,909	13,024,166	12,139,751
Net Gain / (Loss)	1,795,927	1,525,538	609,746	876,533	1,593,443	2,139,043	905,302

Ending Cash Balance, 8/31/18

\$ 5,605,804

General Fund – August 31, 2018 Report (Cash Basis Information)

Revenues:

Total 2018 YTD actual General Fund revenues are \$15,946,410 compared with \$15,644,352 at August 2017. This is about a 2% increase. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$7,928,447 and the 2017 YTD amount was \$7,740,760.
- **Admissions taxes** – The 2018 YTD amount is \$2,294,716 and the 2017 YTD amount was \$2,467,782. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$885,568 and the 2017 YTD amount was \$800,985.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 7.3% compared to actual amounts at August 2017.

Cash Balance:

The ending cash balance in the General Fund is \$5,605,804. 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 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 August 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 August 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

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		6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799
October		6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072
November		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			

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			

October			
November			
December			

October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	1	1	
Fire	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	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	3	4	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	
Community Dev	16	15	15	15	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	3	3	5	5	5	5	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	9	9	9	9	9	8	7	7	
Customer Acct Office	4	4	4	3	3	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	14	14	15	15	14	14	14	14	14	12	13	12	
Water Distribution	10	10	10	10	9	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	17	17	17	17	17	17	17	18	18	17	16	15	16	16	16	17	16	15	15	
Sewer Maintenance	11	11	11	11	10	10	10	11	11	11	10	10	10	11	10	11	10	9	9	9	9	10	9	9	
Street Dept	9	9	9	9	10	10	10	10	10	11	10	10	9	9	9	9	9	10	11	11	11	11	11	10	
City Manager	2	2	2	2	2	2	2	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	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	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	
Courts (not including Judge)	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	4	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	2	2	
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	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	
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	
	246	246	246	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212	