

**General Fund
July 31, 2018**

2018 Monthly Budget Amount	2018 Monthly Actual Amount
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2018 YTD Budget	2018 YTD Actual
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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	0	-	815,318	864,056	799,919	809,938	813,359
Income Tax	1,183,011	1,324,146	7,273,082	7,085,259	6,813,590	6,692,195	5,382,678
Admissions Tax	804,057	709,529	1,324,232	1,119,069	1,234,435	1,332,383	1,048,724
Hotel/Motel Tax	332,048	264,764	450,612	456,336	408,285	377,967	360,755
Local Government Funds	39,286	38,873	238,337	236,302	235,060	238,985	265,578
Other State Levied Monies	-	-	93,057	88,911	89,785	90,573	92,073
Cable Franchise Fees	-	-	190,604	170,513	179,877	277,970	188,238
Liquor/Beer Permits	-	-	62,210	69,269	61,003	58,182	62,665
State Patrol Fines	2,876	1,835	8,296	8,383	9,175	8,020	7,372
Public Vendor Licenses	-	-	1,500	-	2,450	1,350	1,000
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	2,859	43,365
Interest	20,824	35,945	110,395	161,280	100,095	78,932	75,083
Rental Income	6,352	-	44,170	47,534	256,559	40,292	29,835
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	40,855	160,481	48,598	245,751	142,040	61,154	183,207
	2,429,308	2,535,573	10,664,411	10,559,775	10,335,452	10,075,295	8,564,759

Division / Department Revenues

Police Department	51,415	48,143	235,267	179,717	196,881	218,706	180,593
Police/Fire Marine Patrol	-	-	1,323	10,625	1,025	2,400	6,025
Fire Department	9,195	696	413,149	413,548	421,250	420,362	416,577
Oakland Cemetery	9,980	5,927	64,161	79,191	61,873	71,560	68,406
Community Development/JSP	17,951	5,035	71,106	65,674	75,468	61,017	23,781
Building Division	20,948	86,715	244,945	340,680	203,160	146,808	109,887
Horticultural Services	9,189	9,521	49,168	38,948	36,928	59,961	37,933
City Manager/Finance/HR	-	-	1,496	1,168	1,048	2,614	1,971
Data Processing Center	3,095	3,088	17,996	17,342	17,669	17,169	46,670
Law Department	66	59	12,628	9,878	9,558	1,858	3,073
Municipal Court	159,801	76,003	596,709	604,288	582,232	561,940	496,239
Building Maintenance	114	106	1,735	585	1,673	-	495
Engineering	1,182	1,595	19,170	13,789	10,476	13,258	7,125
Mechanic Department	730	694	22,321	12,826	18,793	10,569	17,608
	283,665	237,582	1,751,174	1,788,260	1,638,034	1,588,222	1,416,384
Total General Fund Revenues	2,712,973	2,773,155	12,415,585	12,348,035	11,973,486	11,663,517	9,981,143

General Fund Expenses

Wages/Fringes	1,235,276	1,173,479	8,753,506	8,343,098	8,155,512	7,772,838	7,121,944
Travel & Training	17,303	3,795	66,619	24,454	29,355	18,546	18,705
Contractual Services	331,042	227,583	1,657,175	1,605,028	1,536,678	1,419,582	1,442,309
Supplies & Materials	56,224	51,802	437,943	314,982	368,912	309,336	303,767
Major Expendable	1,975	6,325	82,100	38,617	34,202	24,924	20,518
Transfers / Other	685,925	801,127	2,218,956	2,670,862	2,248,659	2,167,176	1,876,461
Total General Fund Expenses	2,327,746	2,264,112	13,216,299	12,997,040	12,373,319	11,712,402	10,783,703
Net Gain / (Loss)	385,227	509,043	(800,714)	(649,005)	(399,833)	(48,885)	(802,561)

Ending Cash Balance, 7/31/18

\$ 4,080,266

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

Revenues:

Total 2018 YTD actual General Fund revenues are \$12,348,035, compared with \$11,973,486 at July 2017. This is about a 3.1% increase. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$7,085,259 and the 2017 YTD amount was \$6,813,590.
- **Admissions taxes** – The 2018 YTD amount is \$1,119,069 and the 2017 YTD amount was \$1,234,435. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$456,336 and the 2017 YTD amount was \$408,285.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 5% compared to actual amounts at July 2017.

Cash Balance:

The ending cash balance in the General Fund is \$4,080,266. 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 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 July 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 July 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
July 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	0	-	815,318	864,056	799,919	809,938	813,359
Income Tax	1,183,011	1,324,146	7,273,082	7,085,259	6,813,590	6,692,195	5,382,678
Admissions Tax	804,057	709,529	1,324,232	1,119,069	1,234,435	1,332,383	1,048,724
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Local Government Funds	39,286	38,873	238,337	236,302	235,060	238,985	265,578
Other State Levied Monies	-	-	93,057	88,911	89,785	90,573	92,073
Cable Franchise Fees	-	-	190,604	170,513	179,877	277,970	188,238
Liquor/Beer Permits	-	-	62,210	69,269	61,003	58,182	62,665
State Patrol Fines	2,876	1,835	8,296	8,383	9,175	8,020	7,372
Public Vendor Licenses	-	-	1,500	-	2,450	1,350	1,000
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	2,859	43,365
Interest	20,824	35,945	110,395	161,280	100,095	78,932	75,083
Rental Income	6,352	-	44,170	47,534	256,559	40,292	29,835
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	40,855	160,481	48,598	245,751	142,040	61,154	183,207
	2,429,308	2,535,573	10,664,411	10,559,775	10,335,452	10,075,295	8,564,759

Division / Department Revenues

Police Department	51,415	48,143	235,267	179,717	196,881	218,706	180,593
Police/Fire Marine Patrol	-	-	1,323	10,625	1,025	2,400	6,025
Fire Department	9,195	696	413,149	413,548	421,250	420,362	416,577
Oakland Cemetery	9,980	5,927	64,161	79,191	61,873	71,560	68,406
Community Development/JSP	17,951	5,035	71,106	65,674	75,468	61,017	23,781
Building Division	20,948	86,715	244,945	340,680	203,160	146,808	109,887
Horticultural Services	9,189	9,521	49,168	38,948	36,928	59,961	37,933
City Manager/Finance/HR	-	-	1,496	1,168	1,048	2,614	1,971
Data Processing Center	3,095	3,088	17,996	17,342	17,669	17,169	46,670
Law Department	66	59	12,628	9,878	9,558	1,858	3,073
Municipal Court	159,801	76,003	596,709	604,288	582,232	561,940	496,239
Building Maintenance	114	106	1,735	585	1,673	-	495
Engineering	1,182	1,595	19,170	13,789	10,476	13,258	7,125
Mechanic Department	730	694	22,321	12,826	18,793	10,569	17,608
	283,665	237,582	1,751,174	1,788,260	1,638,034	1,588,222	1,416,384
Total General Fund Revenues	2,712,973	2,773,155	12,415,585	12,348,035	11,973,486	11,663,517	9,981,143

General Fund Expenses

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Travel & Training	17,303	3,795	66,619	24,454	29,355	18,546	18,705
Contractual Services	331,042	227,583	1,657,175	1,605,028	1,536,678	1,419,582	1,442,309
Supplies & Materials	56,224	51,802	437,943	314,982	368,912	309,336	303,767
Major Expendable	1,975	6,325	82,100	38,617	34,202	24,924	20,518
Transfers / Other	685,925	801,127	2,218,956	2,670,862	2,248,659	2,167,176	1,876,461
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Net Gain / (Loss)	385,227	509,043	(800,714)	(649,005)	(399,833)	(48,885)	(802,561)

Ending Cash Balance, 7/31/18

\$ 4,080,266

FULL-TIME EMPLOYEES

	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	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	1	1	
Fire	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	2	3	2	2	2	2	2	2	2	
Recreation	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	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	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	9	9	9	9	9	8	7	7	
Customer Acct Office	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	14	14	15	15	14	14	14	14	14	14	12	13	12
Water Distribution	10	10	10	9	9	10	10	10	10	10	10	10	10	10	10	9	9	9	9	10	10	10	9	8
Water Pollution Control Plant	18	18	18	18	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	16	17	16	15	15
Sewer Maintenance	11	11	11	11	10	10	11	11	11	10	10	10	11	10	11	10	10	9	9	9	9	10	9	9
Street Dept	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	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	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	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
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	13	13	13	13	13	13	13	13	13	13	13	12	12
Building Maintenance/Pub Srv	5	5	5	5	4	6	5	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	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	4	4	4	4
	246	246	245	246	243	246	245	247	248	245	246	241	241	236	237	236	236	233	234	239	225	211	212	