

**General Fund
September 30, 2018**

2018 Monthly	2018 Monthly	2018	2018	2017	2016	2015
Budget Amount	Actual Amount	YTD Budget	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/18

\$ 4,729,271

Revenues

General Revenues

Property Tax	668	-	1,548,411	1,521,900	1,519,166	1,506,527	1,515,877
Income Tax	812,109	835,978	9,074,888	8,764,425	8,501,563	8,338,879	6,939,535
Admissions Tax	909,314	882,620	3,556,610	3,177,336	3,315,434	3,472,874	2,979,999
Hotel/Motel Tax	328,412	336,019	1,212,435	1,221,587	1,098,548	1,064,468	1,025,949
Estate Tax	-	-	-	-	-	3,184	3,912
Local Government Funds	35,305	36,631	303,749	302,885	299,573	304,032	331,701
Other State Levied Monies	91,943	-	185,000	176,701	178,494	179,852	183,231
Cable Franchise Fees	-	-	286,354	255,423	270,239	277,970	290,743
Liquor/Beer Permits	-	-	65,536	69,269	64,264	61,823	62,665
State Patrol Fines	1,199	1,487	10,936	11,173	12,095	9,792	10,250
Unclaimed Funds	-	-	-	3,494	-	-	-
Public Vendor Licenses	-	-	1,500	-	2,450	1,350	2,700
Tax Abatement Monitoring Fees	-	-	4,000	5,649	3,059	4,470	6,915
Sale of Property	-	-	-	1,465	-	3,093	43,365
Interest	30,025	28,425	146,686	216,041	133,000	98,184	105,675
Rental Income	4,182	15,858	52,262	63,392	267,251	193,214	53,098
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	18,688	4,809	73,941	268,306	216,109	63,873	227,806
	2,231,845	2,141,829	16,522,307	16,059,047	15,881,365	15,583,610	13,783,422

Division / Department Revenues

Police Department	22,224	24,516	363,675	262,628	304,337	360,036	234,411
Police/Fire Marine Patrol	-	50	1,323	10,675	1,025	2,425	6,025
Fire Department	217	(494)	413,513	413,454	421,621	421,007	418,093
Oakland Cemetery	9,944	6,605	89,275	96,248	86,092	88,354	82,734
Community Development/JSP	5,640	3,227	99,289	88,454	105,381	65,305	47,828
Building Division	19,481	8,058	286,100	363,700	237,295	193,723	138,659
Horticultural Services	8,688	7,407	67,886	57,251	50,987	74,423	52,059
City Manager/Finance/HR	-	-	2,228	1,683	1,560	2,614	2,449
Data Processing Center	3,124	-	24,243	22,237	23,803	19,635	65,488
Law Department	78	84	12,833	10,046	9,713	2,104	12,311
Municipal Court	76,892	75,155	762,360	790,317	743,865	742,003	643,257
Building Maintenance	-	78	1,843	727	1,777	1,093	657
Engineering	3,330	1,485	23,216	17,959	12,687	17,104	6,965
Mechanic Department	1,031	1,827	23,353	21,813	19,661	13,207	20,851
	150,649	127,998	2,171,136	2,157,189	2,019,803	2,003,033	1,731,789

Total General Fund Revenues	2,382,493	2,269,826	18,693,443	18,216,236	17,901,168	17,586,643	15,515,211
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General Fund Expenses

Wages/Fringes	1,564,101	1,085,137	11,551,543	11,000,788	10,762,402	10,327,249	9,016,666
Travel & Training	4,638	12,645	78,601	40,791	34,635	36,174	27,023
Contractual Services	174,185	208,757	2,095,814	2,009,854	1,943,422	1,720,261	1,852,843
Supplies & Materials	3,894	26,320	533,872	391,260	449,720	405,619	387,865
Major Expendable	19,293	11,347	105,425	71,437	43,919	17,028	29,482
Transfers / Other	125,713	213,047	2,542,307	3,112,999	2,576,338	2,217,949	2,125,542
Total General Fund Expenses	1,891,825	1,557,253	16,907,561	16,627,130	15,810,436	14,724,281	13,439,420

Net Gain / (Loss)	490,668	712,574	1,785,882	1,589,107	2,090,731	2,862,362	2,075,791
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Ending Cash Balance, 9/30/18

\$ 6,318,378

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

Revenues:

Total 2018 YTD actual General Fund revenues are \$18,216,236 compared with \$17,901,168 at September 2017. This is about a 2% increase. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$8,764,425 and the 2017 YTD amount was \$8,501,563.
- **Admissions taxes** – The 2018 YTD amount is \$3,177,336 and the 2017 YTD amount was \$3,315,434. 2017 was higher due to a timing issue with one of the payments.
- **Hotel/motel taxes** - The 2018 YTD amount is \$1,221,587 and the 2017 YTD amount was \$1,098,548.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 5.2% compared to actual amounts at September 2017.

Cash Balance:

The ending cash balance in the General Fund is \$6,318,378. 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):

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 September 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 September 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	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799
October		6,385,146	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	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			
November			
December			

October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	1	1	
Fire	48	48	48	48	48	48	48	48	48	48	48	48	48	47	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	3	2	3	2	2	2	2	2	2	2	
Recreation	4	4	4	4	4	4	3	4	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	
Community Dev	16	16	15	15	15	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	15	15	16	10	6	7
Building Dept	4	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	10	9	9	9	9	9	9	8	7	7
Customer Acct Office	4	4	4	4	3	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	14	14	15	15	14	14	14	14	14	14	12	13	12
Water Distribution	10	10	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	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	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	9	9	10	10	10	10	10	11	10	10	9	9	9	9	9	9	10	11	11	11	11	11	10
City Manager	2	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	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	3	3
Law	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
Courts (not including Judge)	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	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	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	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	4	4	4	4
	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	