

**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 |
|--------------------|--------------------|--------------------|
|--------------------|--------------------|--------------------|

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 |
|-------------------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|-------------------------------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

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

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 |
| 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 | 9 | 8 | 7 |
| Customer Acct Office | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 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 | 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 |
| 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 |
| Building Maintenance/Pub Srv | 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 | 6 | 6 | 6 | 6 | 6 | 6 | 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 | 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 |