

**General Fund
October 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	-	-	1,548,411	1,521,900	1,519,166	1,506,564	1,515,877
Income Tax	1,306,649	1,346,255	10,381,537	10,110,681	9,725,661	9,459,188	7,974,323
Admissions Tax	458,450	525,379	4,015,060	3,702,715	3,742,797	3,899,812	3,304,003
Hotel/Motel Tax	121,124	152,150	1,333,559	1,373,737	1,208,294	1,183,545	1,121,845
Estate Tax	-	-	-	-	-	3,184	3,912
Local Government Funds	30,380	31,883	334,129	334,768	329,535	336,794	366,431
Other State Levied Monies	-	-	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	4,464	-	70,000	69,269	68,642	61,823	67,738
State Patrol Fines	-	1,359	10,936	12,533	12,095	9,792	11,665
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	802	-	802	1,465	2,183	3,093	43,365
Interest	19,880	34,507	166,566	250,547	151,025	106,442	110,897
Rental Income	21,219	115,854	73,481	179,246	295,288	206,880	159,472
Donations	-	-	-	-	120	25	-
Refunds / Reimbursements	-	-	73,941	268,306	216,109	63,873	247,606
	1,962,968	2,207,387	18,485,275	18,266,434	17,725,157	17,304,656	15,410,725

Division / Department Revenues

Police Department	47,136	81,559	410,810	344,187	343,782	388,410	256,033
Police/Fire Marine Patrol	742	-	2,065	10,675	1,600	2,425	6,025
Fire Department	2,530	8,884	416,043	422,338	424,201	421,082	419,065
Oakland Cemetery	9,939	10,906	99,215	107,153	95,677	104,517	89,591
Community Development/JSP	6,817	3,105	106,106	91,559	112,616	69,570	51,678
Building Division	34,454	31,633	320,554	395,333	265,871	205,811	152,737
Horticultural Services	8,863	9,566	76,748	66,816	57,643	81,106	60,189
City Manager/Finance/HR	822	-	3,050	1,683	2,135	2,614	2,449
Data Processing Center	20,546	16,507	44,790	38,745	43,977	39,314	67,742
Law Department	88	102	12,921	10,148	9,779	2,104	12,383
Municipal Court	85,984	87,796	848,344	878,112	827,762	821,506	713,725
Building Maintenance	-	309	1,843	1,036	1,777	1,093	4,557
Engineering	3,824	1,500	27,040	19,459	14,777	19,275	7,911
Mechanic Department	5,055	35	28,408	21,848	23,917	13,816	22,294
	226,800	251,903	2,397,936	2,409,092	2,225,515	2,172,643	1,866,378

Total General Fund Revenues 2,189,768 2,459,290 20,883,211 20,675,526 19,950,672 19,477,299 17,277,103

General Fund Expenses

Wages/Fringes	1,267,964	1,309,116	12,819,507	12,309,904	11,943,745	11,420,151	10,483,161
Travel & Training	15,935	4,033	94,536	44,824	41,657	44,174	33,834
Contractual Services	217,764	156,432	2,313,578	2,166,287	2,145,352	1,941,430	1,989,602
Supplies & Materials	80,589	73,806	614,460	465,066	517,606	477,330	434,294
Major Expendable	5,755	2,168	111,180	73,605	46,317	17,028	31,330
Transfers / Other	771,612	723,645	3,313,919	3,836,644	3,358,278	2,865,364	2,315,511
Total General Fund Expenses	2,359,618	2,269,200	19,267,179	18,896,330	18,052,955	16,765,477	15,287,732

Net Gain / (Loss) (169,850) 190,090 1,616,032 1,779,197 1,897,717 2,711,822 1,989,372

Ending Cash Balance, 10/31/18

\$ 6,508,468

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		6,311,439	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			
December			

October	6,588,013	403,309	6,184,704
November			
December			

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

Revenues:

Total 2018 YTD actual General Fund revenues are \$20,675,526 compared with \$19,950,672 at October 2017. This is about a 3.6% increase. Here are a few items of note:

- **Income taxes** – The 2018 YTD amount is \$10,110,681 and the 2017 YTD amount was \$9,725,661.
- **Admissions taxes** – The 2018 YTD amount is \$3,702,715 and the 2017 YTD amount was \$3,742,797.
- **Hotel/motel taxes** - The 2018 YTD amount is \$1,373,737 and the 2017 YTD amount was \$1,208,294.

Expenses:

Total 2018 YTD actual General Fund expenses are up about 8% compared to actual amounts at October 2017.

Cash Balance:

The ending cash balance in the General Fund is \$6,508,468. 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):

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 October 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 October 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

	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	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	1
Fire	48	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
Cemetery	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
Recreation	4	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	16	15	15	15	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	15	15	16	10	6
Building Dept	4	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	10	9	9	9	9	9	9	8	7
Customer Acct Office	4	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
BIWW	15	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
Water Distribution	9	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
Water Pollution Control Plant	18	18	18	18	18	18	18	17	17	17	17	17	17	17	18	18	17	16	15	16	16	16	16	17	16	15
Sewer Maintenance	11	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
Street Dept	9	9	9	9	9	9	10	10	10	10	10	11	10	10	9	9	9	9	9	9	10	11	11	11	11	10
City Manager	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
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	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
Law	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
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	13
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	6	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	2	
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	6	6	6	6	6	6	7	7	
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	
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	4	
	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