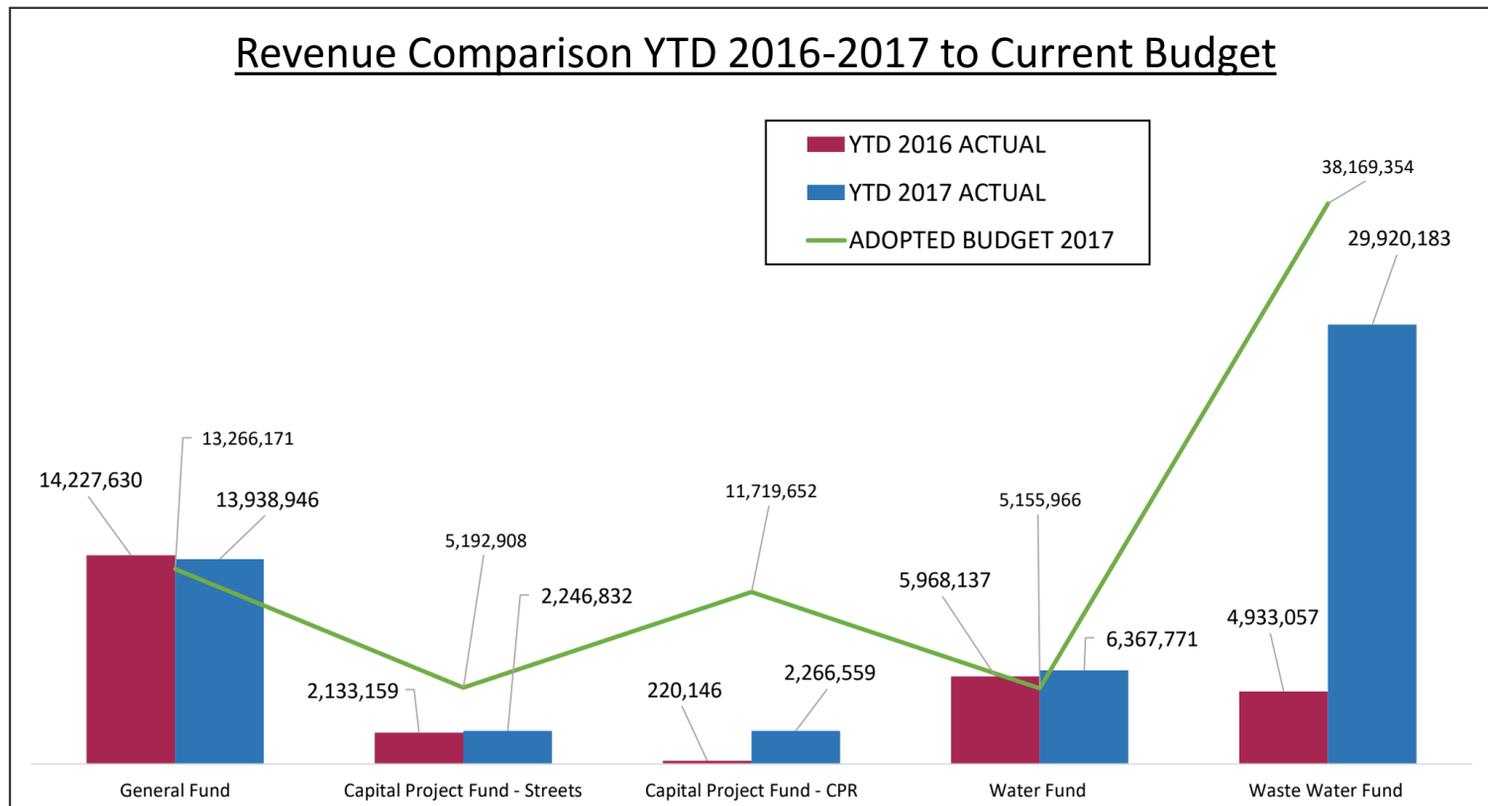


FINANCIAL SUMMARY
FOR THE PERIOD ENDED DECEMBER 31, 2017 (PRELIMINARY, UNAUDITED)

ACTUAL REVENUES RECEIVED BY FUND					
CITY FUNDS	YTD 2017 ACTUAL	ADOPTED BUDGET 2017	% OF BUDGET	YTD 2016 ACTUAL	TOTAL YEAR 2016
MAJOR FUNDS					
General Fund	13,938,946	13,266,171	105%	14,227,630	14,227,630
Capital Project Fund - Streets	2,246,832	5,192,908	43%	2,133,159	2,133,159
Capital Project Fund - CPR	2,266,559	11,719,652	19%	220,146	220,146
Water Fund	6,367,771	5,155,966	124%	5,968,137	5,968,137
Waste Water Fund	29,920,183	38,169,354	78%	4,933,057	4,933,057
OTHER FUNDS					
Emergency Contingency Fund	-	-	-	-	-
Cemetery Perpetual Care Fund	7,114	2,700	-	3,034	3,034
Fire Impact Fund	130,784	128,822	-	79,220	79,220
Street Impact Fund	542,971	647,063	-	399,404	399,404
Parks Impact Fund	649,845	15,143	-	369,451	369,451
Conservation Trust Fund	202,588	192,082	-	221,409	221,409
Refuse Collection Fund	694,185	664,944	-	671,548	671,548
Police Impact Fund	37,973	-	-	17,093	17,093
2013 Lease Repayment Fund	14,889	-	-	2,200,000	2,200,000
Storm Drainage Fund	664,007	507,421	-	742,206	742,206
Cemetery Trust Fund	1,021	6,000	-	1,033	1,033
Total City	57,685,669	75,668,226	76%	32,186,525	32,186,525



Revenue Highlights:

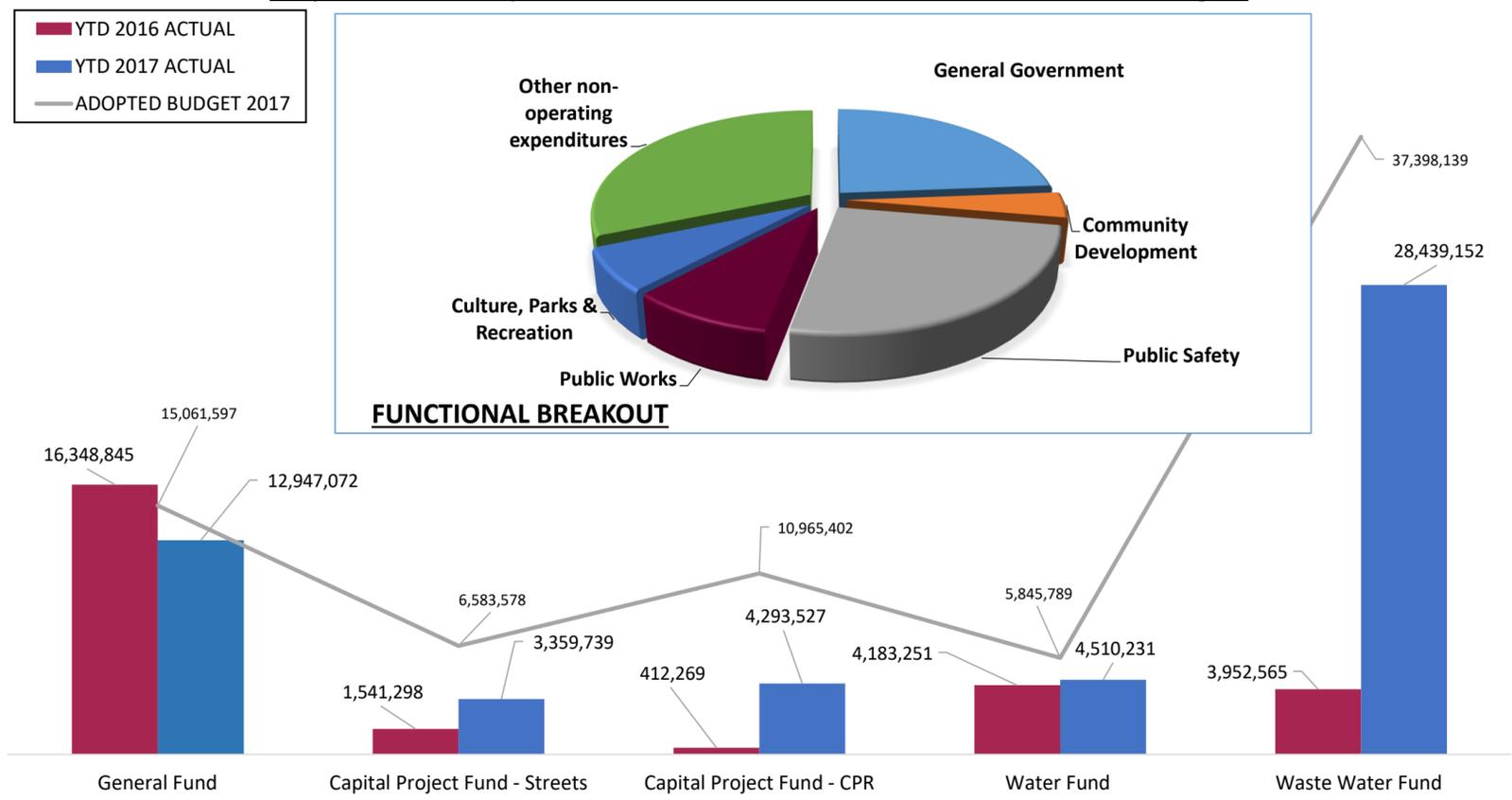
- General fund revenues exceeded budget for the year, due in part to strong sales tax collections during the last quarter of 2017.
- The City is receiving grant reimbursements quickly related to Riverside Park construction. \$1.1M was received in December, 2017.

Expenditure Highlights:

- Many projects were completed and paid for in December, including the HVAC replacement project, and payment for the utility billing software.
- Riverside Park construction expenditures are now over \$4M for 2017, and Wastewater treatment facility construction expenses exceed \$25M for the year.

EXPENDITURES BY FUND					
CITY FUNDS	YTD 2017 ACTUAL	ADOPTED BUDGET 2017	% OF BUDGET	YTD 2016 ACTUAL	TOTAL YEAR 2016
MAJOR FUNDS					
General Fund	12,947,072	15,061,597	86%	16,348,845	16,348,845
General Government	4,025,529	4,451,413		3,883,086	3,883,086
Community Development	804,270	1,001,074		647,211	647,211
Public Safety	4,394,822	4,579,936		4,146,258	4,146,258
Public Works	1,375,258	1,592,164		1,460,732	1,460,732
Culture, Parks & Recreation	964,480	1,367,111		1,083,360	1,083,360
Other non-operating expenditures	1,382,712	2,069,899		5,128,197	5,128,197
Capital Project Fund - Streets	3,359,739	6,583,578	51%	1,541,298	2,265,186
Capital Project Fund - CPR	4,293,527	10,965,402	39%	412,269	584,337
Water Fund	4,510,231	5,845,789	77%	4,183,251	4,773,857
Waste Water Fund	28,439,152	37,398,139	76%	3,952,565	1,913,852
OTHER FUNDS					
Emergency Contingency Fund	-	-		-	-
Cemetery Perpetual Care Fund	-	75,000		-	-
Fire Impact Fund	498,929	520,741		-	-
Street Impact Fund	268,376	1,543,986		36,947	85,167
Parks Impact Fund	-	5,000		125,630	125,630
Conservation Trust Fund	27,380	264,988		50,317	132,317
Refuse Collection Fund	657,464	668,441		569,592	647,425
Police Impact Fund	-	-		-	-
2013 Lease Repayment Fund	293,081	293,082		-	269,371
Storm Drainage Fund	429,651	782,664		405,254	668,693
Cemetery Trust Fund	1,021	6,000		-	1,033
Total City	55,725,623	80,014,407	70%	27,625,969	27,815,713

Expense Comparison YTD 2016-2017 to Current Budget



Sales Tax Results (November, 2017): Sales tax collections reported an 8% increase over November, 2016 and Lodging tax collections are showing another month of positive results with an increase of 13%.

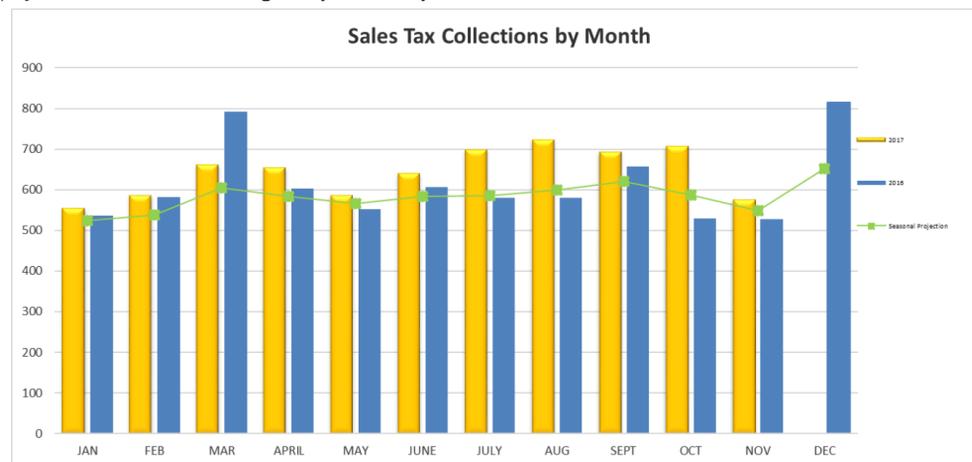
As far as the monthly projection goes, we are \$28,775 ahead of what we needed to collect this month to meet our annual budget.

Year-to-date Actual to Budget, we are \$752,782 or 11.9% ahead.

SALES TAX COLLECTIONS						
	Monthly Collections 2016	YTD Collections 2016	Monthly Collections 2017	YTD Collections 2017	Seasonal Trend for Annual Projection ¹	Projected YTD Collections
JAN	\$534,545	\$534,545	\$555,816	\$555,816	\$524,328	\$524,328
FEB	\$581,253	\$1,115,798	\$587,890	\$1,143,706	\$538,009	\$1,062,337
MAR	\$785,307	\$1,901,105	\$661,784	\$1,805,490	\$603,901	\$1,666,238
APRIL	\$600,514	\$2,501,619	\$654,667	\$2,460,157	\$583,086	\$2,249,324
MAY	\$548,463	\$3,050,082	\$587,862	\$3,048,019	\$566,972	\$2,816,296
JUNE	\$595,744	\$3,645,826	\$642,332	\$3,690,351	\$583,165	\$3,399,461
JULY	\$578,416	\$4,224,242	\$699,415	\$4,389,766	\$584,825	\$3,984,286
AUG	\$577,912	\$4,802,155	\$724,414	\$5,114,180	\$599,634	\$4,583,920
SEPT	\$650,201	\$5,452,356	\$693,758	\$5,807,938	\$620,968	\$5,204,888
OCT	\$526,575	\$5,978,931	\$707,273	\$6,515,211	\$586,318	\$5,791,206
NOV	\$525,166	\$6,504,096	\$577,464	\$7,092,675	\$548,689	\$6,339,895
DEC	\$802,159	\$7,306,256			\$651,350	\$6,991,245

Sales Tax collections are based on the month tax revenue is earned.

¹ Seasonal projection is based on the last eighteen years' activity.



November 2017			
Category	2016 YTD	2017 YTD	YOY % Change
Base	2,105,795	2,702,499	28%
Commercial	1,736,636	1,826,056	5%
Industrial	658,154	631,751	-4%
Utilities	603,928	598,121	-1%
Motor Vehicle	1,219,362	1,293,382	6%
General Use	43,954	40,868	-7%
Subtotal	6,367,828	7,092,677	11%
One-Time	180,224	-	-
Total	6,548,052	7,092,677	8%
Lodging	74,361	84,388	13%

ENDING FUND BALANCES & CASH BALANCES	
BUDGETED ENDING FUND BALANCES	
General Fund	6,324,227
Emergency Contingency Fund	1,000,000
Cemetery Perpetual Care Fund	23,487
Fire Impact Fund	3,186
Street Impact Fund	609,009
Parks Impact Fund	1,866,195
Conservation Trust Fund	481,701
Refuse Collection Fund	440,100
Police Impact Fund	17,093
Capital Project Fund - Streets	957,837
Capital Project Fund - CPR	1,506,544
2013 Lease Repayment Fund	1,637,547
Water Fund	3,074,233
Waste Water Fund	3,770,297
Storm Drainage Fund	625,608
Cemetery Trust Fund	49,467
TOTAL	22,386,532

CASH SUMMARY		
	12/31/2017	Month's Interest
Checking Accounts	6,464,489	83
Money Market Accounts	13,698,846	15,758
Certificates of Deposit	702,369	175
L-T Investment Portfolio	10,222,301	9,144
Total	31,088,005	25,159

ERA REVENUES RECEIVED						
Evans Redevelopment Agency	YTD 2017 ACTUAL	ADOPTED BUDGET		% OF BUDGET	YTD 2016 ACTUAL	TOTAL YEAR 2016
		2017				
ERA- General Fund	65,608	-	-		602,112	602,112

EXPENDITURES						
Evans Redevelopment Agency	YTD 2017 ACTUAL	ADOPTED BUDGET 2017		% OF BUDGET	YTD 2016 ACTUAL	TOTAL YEAR 2016
ERA- General Fund	63,004	189,210		33%	493,217	493,217

CASH SUMMARY		
	12/31/2017	Month's Interest
CHECKING	252,540	-