

Financial Report
April 30, 2020
(Cash Basis Information)

**Due to the Coronavirus pandemic many businesses & City operations were stalled beginning mid- March. Income Tax filing deadline was extended to July 15th.
This will alter the timing of revenue and expenses this year.**

General Fund Revenues:

Total 2020 YTD actual General Fund revenues are \$6,126,546 up 6% when compared to \$5,788,778 collected in April 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$3,559,126 and the 2019 YTD amount was \$3,168,045 (up 12%)
- **Admissions tax**- The 2020 YTD amount is \$52,575 and the 2019 YTD amount was \$15,813
- **Lodging tax** - The 2020 YTD amount is \$58,996 and the 2019 YTD amount was \$71,501 (down 17%)

General Fund Expenses:

Total 2020 YTD expenditures are \$7,031,476 down 7% when compared to the YTD figure of \$7,522,230 for 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,081,774. 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):

<u>Current Year</u>	<u>Historical Data</u>
January 253	December 2019 - 252
February 252	December 2018 - 247
March 251	December 2017 - 247
April 250	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

Payroll Stabilization Fund Balance: \$1,031,536.47

**General Fund
April 30, 2020**

2020 Monthly	2020	2020	% of	% +/-	2019	2018	2017	2016
Actual Amount	YTD Actual	YTD Budget	Budget	Prev Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/2020 **\$ 4,986,704**

Revenues

General Revenues

Property Tax	-	841,911	1,575,000	53%	-2%	857,075	864,056	799,919	809,938
Income Tax	826,091	3,559,126	11,750,000	30%	12%	3,168,045	3,391,274	3,149,704	3,381,108
Admissions Tax	5,039	52,575	4,750,000	1%	232%	15,813	30,289	83,651	15,586
Lodging Tax	11,632	58,996	1,525,000	4%	-17%	71,501	66,958	57,349	46,928
Local Government Funds	4,335	134,341	505,000	27%	7%	125,568	125,103	126,353	130,256
Other State Levied Monies	-	2,483	185,000	1%	-97%	87,832	88,911	89,785	90,573
Cable Franchise Fees	78,918	156,385	250,000	63%	1%	155,461	86,233	94,276	96,198
Liquor/Beer Permits	-	3,022	70,000	4%	-95%	60,954	7,286	986	2,307
State Patrol Fines	-	3,842	15,000	26%	-26%	5,160	3,645	892	3,975
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	-	-	-	0%	0%	-	-	1,950	1,350
Tax Abatement Monitoring Fees	200	200	4,500	4%	-95%	4,080	5,249	3,059	4,470
Sale of Property	-	-	3,000	0%	0%	-	1,465	-	1
Interest	48,749	122,748	455,000	27%	-10%	136,201	59,134	44,682	41,233
Rental Income	-	108,388	250,000	43%	620%	15,058	20,321	210,385	16,759
Donations	-	-	-	0%	0%	-	-	120	25
Refunds / Reimbursements	93,330	94,007	300,000	31%	219%	29,445	-	827	304
	1,068,294	5,138,025	21,637,500	24%	9%	4,732,193	4,749,922	4,663,937	4,641,011

Division / Department Revenues

Police Department	21,455	124,654	463,500	27%	17%	106,854	86,200	102,297	130,895
Police/Fire Marine Patrol	-	19,350	71,500	27%	83%	10,550	10,625	875	1,025
Fire Department	107,481	270,645	425,000	64%	-27%	372,332	333,549	333,857	292,417
Oakland Cemetery	5,393	30,638	120,000	26%	-6%	32,536	54,318	32,328	35,775
Planning	1,175	38,372	60,000	64%	#DIV/0!	-	-	-	-
Community Development	-	81	40,000	0%	-100%	29,589	41,853	39,700	45,274
Building Division	16,256	145,851	300,000	49%	89%	77,080	192,302	143,164	91,638
Horticultural Services	121	8,714	95,000	9%	-69%	28,551	12,936	12,123	23,816
City Manager/Finance/HR	-	70	30,000	0%	-81%	373	1,168	1,048	1,643
Admin Services	2,758	10,270	75,000	14%	12%	9,195	9,856	10,330	10,173
Law Department	-	9,504	12,000	79%	2816%	326	9,625	9,374	1,669
Municipal Court	81,687	269,030	1,160,000	23%	-27%	371,055	322,604	281,692	295,593
Building Maintenance	71	7,792	5,000	156%	831%	837	-	-	-
Engineering	935	3,700	28,000	13%	-42%	6,399	5,981	6,530	6,120
Mechanic Department	450	5,511	32,000	17%	-49%	10,909	6,297	6,196	7,443
Admin Support	23,774	44,339	-	0%	0%	0	-	-	-
	261,555	988,521	2,917,000	34%	-6%	1,056,585	1,087,313	979,514	943,481

Total General Fund Revenues 1,329,849 6,126,546 24,554,500 25% 6% 5,788,778 5,837,235 5,643,451 5,584,491

General Fund Expenses

Wages/Fringes	979,857	4,285,709	14,316,662	30%	-13%	4,907,206	4,938,599	4,871,858	4,580,367
Travel & Training	1,870	17,117	117,000	15%	18%	14,549	12,973	10,335	11,872
Contractual Services	259,280	1,024,930	2,955,513	35%	24%	829,376	889,786	757,883	678,278
Supplies & Materials	100,022	234,594	942,920	25%	43%	164,485	171,204	183,546	160,873
Major Expendable	-	-	305,123	0%	-100%	17,696	23,257	1,694	5,235
Transfers / Other	1,048,822	1,469,128	5,917,108	25%	-8%	1,588,917	1,324,808	1,144,206	1,022,819
Total General Fund Expenses	2,389,850	7,031,476	24,554,326	29%	-7%	7,522,230	7,360,628	6,969,521	6,459,443

Net Gain / (Loss) (1,060,001) (904,930) (1,733,452) (1,523,393) (1,326,070) (874,952)

Ending Cash Balance, 4/30/20 **\$ 4,081,774**

Expenditures by Department	January	February	March	April
Police	496,356	332,006	317,582	418,577
Fire	406,119	409,214	337,487	338,064
Street Lighting	41,537	21,088	376	62,460
Oakland Cemetery	28,228	21,484	19,281	20,599
Community Development	48,878	25,824	32,129	23,335
Economic Development	74,436	49,958	25,036	44,677
Building	36,916	26,154	25,336	25,624
Horticultural Services	101,787	79,307	68,919	86,928
City Manager	20,166	16,969	35,818	11,880
Admin Services	8,471	6,031	6,018	11,723
Finance Department	33,817	8,183	7,552	7,609
Income tax	51,199	41,083	33,276	29,855
Information Technology	31,905	13,152	23,317	12,967
Law	25,687	18,374	17,186	18,125
City Commission	10,003	5,669	7,438	5,446
Muni Court	96,389	76,384	66,415	65,135
Building Maintenance	62,523	42,162	32,753	60,012
Engineering	34,906	28,356	34,961	23,478
Mechanic	57,651	39,513	(22,285)	41,682
Admin Support	293,780	268,187	84,141	1,081,675
Total by Department	1,960,751	1,529,098	1,152,734	2,389,850

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2020	2019	2018	2017	2016	2015	2014	2013
January	4,695,397	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344
February	4,502,538	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577
March	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539
April	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209
May		3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626
June		3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615
July		4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788
August		6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355
September		7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864
October		7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413
November		7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682
December		4,986,704	4,874,828	4,729,271	4,487,428	4,170,024	4,204,284	4,227,678

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
October	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

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	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March	4,245,792	206,724	4,039,067
April	4,302,120	212,142	4,089,977
May	4,561,170	295,546	4,265,623
June	4,149,419	213,276	3,936,143
July	3,557,617	210,689	3,346,928
August	4,169,732	274,447	3,895,285
September	4,740,205	239,404	4,500,801
October	4,954,302	268,669	4,685,633
November	4,266,841	163,947	4,102,894
December	4,674,212	-	4,674,212

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April	5,811,263	398,575	5,412,688
May	5,711,803	489,171	5,222,631
June	5,639,600	491,145	5,148,455
July	4,712,406	554,090	4,158,316
August	5,302,492	579,060	4,723,432
September	6,397,217	520,096	5,877,121
October	6,710,282	993,037	5,717,245
November	5,043,977	449,399	4,594,578
December	5,580,003	-	5,580,003

WATER FUND - 2020

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,765,959	320,806	3,445,153
February	4,356,137	288,411	4,067,726
March	4,410,558	312,881	4,097,677
April	4,141,687	1,439,884	2,701,802
May			
June			
July			
August			
September			
October			
November			
December			

SEWER FUND - 2020

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,220,214	512,965	3,707,249
February	5,850,949	602,554	5,248,396
March	6,120,229	672,750	5,447,480
April	5,955,711	1,111,157	4,844,554
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	Apr-20	Mar-20	Feb-20	20-Jan	Dec-19	Nov-19	Oct-19	Sep-19	Aug-19	Jul-19	Jun-19	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18	
Police Patrol	48	48	48	48	48	48	47	47	48	48	48	48	48	48	47	48	48	48	47	47	48	48	48	48	48	48	48	48	48
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	2	2	2	2
Fire	47	47	48	48	48	48	48	48	48	48	48	48	48	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	2
Community Dev	16	17	17	17	17	17	17	17	16	16	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	15	16	16	16
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	3
Hort Services	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10
Customer Acct Office	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
BIWW	16	16	15	15	14	14	14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15
Water Distribution	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Water Pollution Control Plant	17	17	18	18	18	18	18	18	17	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17
Sewer Maintenance	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Street Dept	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10
City Manager	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	3
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	4	4	4	4	4
Finance / Tax	2	2	2	3	2	2	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	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	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	1	1	1
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Building Maintenance/Pub Srv	5	5	5	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	6
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	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	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	5	5	5	5	5
TOTAL	250	251	252	253	252	249	249	250	250	247	248	247	248	247	247	248	247	245	244	246	246	246	246	246	245	246	243	246	245