

**Financial Report
February 28, 2020
(Cash Basis Information)**

General Fund Revenues:

Total 2020 YTD actual General Fund revenues are \$3,004,726, compared with \$2,410,437 at February 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$1,972,551 and the 2019 YTD amount was \$1,636,690 (up 20%)
- **Admissions tax**- The 2020 YTD amount is \$47,514 and the 2019 YTD amount was \$2,985
- **Lodging tax** - The 2020 YTD amount is \$35,095 and the 2019 YTD amount was \$28,828 (up 21%)

General Fund Expenses:

Total 2020 YTD expenditures are \$3,488,891 pretty flat when compared to the YTD figure of \$3,469,749 for 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,502,538. 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
	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

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

**General Fund
February 28, 2020**

2020 Monthly Actual Amount	2020 YTD Budget	2020 YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual
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Beginning Balance, 1/1/2020 **\$ 4,986,704**

Revenues

General Revenues

Property Tax	-	-	1,429	2,766	1,057	1,057
Income Tax	793,833	1,972,551	1,636,690	1,881,551	1,798,012	1,750,442
Admissions Tax	3,421	47,514	2,985	20,098	73,782	5,474
Lodging Tax	18,187	35,095	28,828	28,338	24,236	18,616
Estate Tax	-	-	-	-	-	-
Local Government Funds	50,737	93,313	71,442	72,020	72,696	72,813
Other State Levied Monies	1,286	2,483	1,210	1,208	1,286	1,504
Cable Franchise Fees	-	77,467	85,839	86,233	94,276	96,198
Liquor/Beer Permits	3,022	3,022	2,853	-	-	2,307
State Patrol Fines	-	2,059	2,202	2,400	892	1,187
Public Vendor Licenses	-	-	-	-	-	600
Tax Abatement Monitoring Fees	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	1
Interest	55,645	57,723	49,492	15,365	10,669	13,103
Rental Income	102,057	102,057	1,931	7,295	1,370	9,923
Donations	-	-	-	-	-	25
Refunds / Reimbursements	-	697	555	-	114	211
	1,028,187	2,393,982	1,885,456	2,117,272	2,078,391	1,973,462

Division / Department Revenues

Police Department	60,205	89,872	47,495	44,565	41,007	35,897
Police/Fire Marine Patrol	150	19,125	10,500	10,425	725	700
Fire Department	57,469	120,584	179,228	186,681	152,161	159,531
Oakland Cemetery	8,757	16,066	18,208	36,714	10,014	19,138
Community Development	7,510	21,436	22,092	21,562	20,198	20,365
Building Division	75,327	114,410	50,442	66,323	65,811	51,017
Horticultural Services	999	7,405	16,106	9,169	9,550	9,411
City Manager/Finance/HR	71	71	373	653	524	556
Information Technology	762	5,516	3,700	4,398	5,514	5,990
Law Department	9,324	9,430	164	9,458	106	1,566
City Commission	-	-	-	-	-	-
Municipal Court	78,042	187,343	167,780	176,762	123,040	121,700
Building Maintenance	-	7,721	-	-	-	-
Engineering	2,105	2,765	3,034	1,645	2,840	3,475
Mechanic Department	36	1,705	5,859	5,776	3,073	2,971
Admin Support	7,295	7,295	-	-	-	-
	308,053	610,744	524,981	574,132	434,362	432,317

Total General Fund Revenues **1,336,240** **3,004,726** **2,410,437** **2,691,404** **2,512,752** **2,405,779**

General Fund Expenses

Wages/Fringes	1,052,503	2,441,847	2,439,077	2,420,579	2,381,756	2,274,077
Travel & Training	3,314	12,304	4,655	5,326	5,963	6,742
Contractual Services	234,005	552,607	467,820	485,201	454,385	410,184
Supplies & Materials	52,481	104,761	84,249	91,337	89,592	66,526
Major Expendable	-	-	10,829	-	-	1,974
Transfers / Other	186,797	377,371	463,119	231,185	254,031	281,646
Total General Fund Expenses	1,529,100	3,488,891	3,469,749	3,233,628	3,185,727	3,041,148

Net Gain / (Loss) **(192,860)** **(484,165)** **(1,059,313)** **(542,224)** **(672,975)** **(635,369)**

Ending Cash Balance, 2/28/2020 **\$ 4,502,538**

Expenditures by Department	January	February
Police	496,356	332,006
Fire	406,119	409,214
Street Lighting	41,537	21,088
Oakland Cemetery	28,228	21,484
Community Development	48,878	25,824
Economic Development	74,436	49,958
Building	36,916	26,154
Horticultural Services	101,787	79,307
City manager	20,166	16,969
Admin Services	8,471	6,031
Finance Department	33,817	8,183
Income tax	51,199	41,083
Information Technology	31,905	13,152
Law	25,687	18,374
City Commission	10,003	5,669
Muni Court	96,389	76,384
Building Maintenance	62,523	42,162
Engineering	34,906	28,356
Mechanic	57,651	39,513
Admin Support	293,780	268,187
Total by Department	1,960,751	1,529,098

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

	2020	2019	2018	2017	2016	2015	2014	2013
January	4,695,397	4,502,538	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		4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539
April		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			
April			
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			
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	47	47	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
Fire	48	48	48	48	48	48	48	48	48	48	47	48	47	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	2	2	3	3	3	3	3	3	3	3	3	3
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4
Community Dev	17	17	17	17	17	17	16	16	16	16	17	16	16	16	16	16	16	16	16	16	15	15	15	16	16	16
Building Dept	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	4
Hort Services	10	10	10	9	9	9	9	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
BIWW	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
Water Distribution	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10
Water Pollution Control Plant	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	18
Sewer Maintenance	11	11	11	11	11	11	12	10	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	11	11	11	11	11	11	11
City Manager	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	3
HR / IT	4	4	5	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	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
Law	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	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	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
Engineer	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
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
	252	253	252	249	249	250	250	247	248	247	248	247	247	246	247	245	244	246	246	246	246	245	246	243	246	245