

**Financial Report**  
**June 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 15<sup>th</sup>.  
This will alter the timing of revenue and expenses this year.**

**General Fund Revenues:**

Total 2020 YTD actual General Fund revenues are \$8,643,580 down 7% when compared to \$9,300,001 collected through June 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$5,120,563 and the 2019 YTD amount was \$5,469,933 (down 6%)
- **Admissions tax**- The 2020 YTD amount is \$60,601 and the 2019 YTD amount was \$470,618 (down 87%)
- **Lodging tax** - The 2020 YTD amount is \$61,235 and the 2019 YTD amount was \$209,543 (down 71%)

**General Fund Expenses:**

Total 2020 YTD expenditures are \$10,034,846 down 5% when compared to the YTD figure of \$10,577,503 for 2019.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$3,595,438. 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
May 239	December 2015 - 225
June 237	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  
June 30, 2020**

2020 Monthly	2020	2020	% of
Actual Amount	YTD Actual	YTD Budget	Budget

% + / -	2019	2018	2017	2016
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	629,866	5,120,563	11,750,000	44%	-6%	5,469,933	5,761,113	5,705,319	5,557,225
Admissions Tax	4,558	60,601	4,750,000	1%	-87%	470,618	409,540	484,902	508,877
Lodging Tax	1,399	61,235	1,525,000	4%	-71%	209,543	191,572	107,427	155,255
Local Government Funds	39,430	206,910	505,000	41%	0%	207,009	197,429	196,314	199,570
Other State Levied Monies	-	88,326	185,000	48%	1%	87,832	88,911	89,785	90,573
Cable Franchise Fees	-	231,143	250,000	92%	49%	155,461	170,513	179,877	185,918
Liquor/Beer Permits	-	3,022	70,000	4%	-95%	60,954	69,269	61,003	58,182
State Patrol Fines	1,177	5,019	15,000	33%	-35%	7,755	6,548	5,994	6,663
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	1,059	1,384	-	0%	0%	-	-	2,450	1,350
Tax Abatement Monitoring Fees	-	200	4,500	4%	-95%	4,080	5,649	3,059	4,470
Sale of Property	-	-	3,000	0%	0%	288	1,465	-	2,707
Interest	12,877	168,736	455,000	37%	-30%	242,450	125,335	81,213	73,350
Rental Income	5,526	115,187	250,000	46%	419%	22,184	47,534	248,166	35,126
Donations	180	878	-	0%	0%	-	-	120	25
Refunds / Reimbursements	-	269,677	300,000	90%	163%	102,403	85,269	22,633	60,385
	696,072	7,174,791	21,637,500	33%	-9%	7,897,584	8,024,202	7,988,182	7,749,614

**Division / Department Revenues**

Police Department	48,561	180,652	463,500	39%	19%	151,888	131,574	153,855	202,655
Police/Fire Marine Patrol	-	19,350	71,500	27%	83%	10,550	10,625	1,025	1,025
Fire Department	77,867	401,061	425,000	94%	-1%	404,566	412,852	411,875	420,212
Oakland Cemetery	8,527	42,916	120,000	36%	-21%	54,428	73,264	52,248	61,319
Planning	1,865	41,982	60,000	70%	0%	-	-	-	-
Community Development	-	60,081	40,000	150%	83%	32,759	60,639	56,416	45,842
Building Division	60,824	222,788	300,000	74%	89%	117,626	253,965	185,786	122,800
Horticultural Services	13,212	24,018	95,000	25%	-52%	49,864	29,428	30,027	40,377
City Manager/Finance/HR	-	70	30,000	0%	-81%	373	1,168	1,048	2,011
Admin Services	2,758	15,784	75,000	21%	4%	15,167	14,254	14,630	15,811
Law Department	174	9,678	12,000	81%	2290%	405	9,819	9,508	1,808
City Commission	-	208	-	0%	0%	-	-	-	-
Municipal Court	54,994	357,998	1,160,000	31%	-34%	539,896	528,285	426,308	475,429
Building Maintenance	100	8,422	5,000	168%	135%	3,591	479	1,563	-
Engineering	1,240	5,399	28,000	19%	-42%	9,334	12,194	9,830	11,263
Mechanic Department	484	5,996	32,000	19%	-50%	11,971	12,132	18,178	9,498
Admin Support	10,151	72,387	-	0%	0%	-	-	-	-
	280,757	1,468,789	2,917,000	50%	5%	1,402,416	1,550,678	1,372,298	1,410,051

**Total General Fund Revenues** 976,828 8,643,580 24,554,500 35% -7% 9,300,001 9,574,880 9,360,479 9,159,665

**General Fund Expenses**

Wages/Fringes	1,025,455	6,387,478	14,316,662	45%	-11%	7,148,909	7,169,619	7,004,624	6,692,612
Travel & Training	2,084	19,760	117,000	17%	-21%	24,936	20,659	21,731	15,664
Contractual Services	257,658	1,541,879	2,955,513	52%	29%	1,193,920	1,377,445	1,229,707	1,163,493
Supplies & Materials	61,334	300,522	942,920	32%	8%	278,045	263,179	321,550	260,287
Major Expendable	-	13,517	305,123	4%	-66%	39,198	32,292	33,379	21,099
<b>Transfers / Other</b>	121,565	1,771,691	5,917,108	30%	-6%	1,892,495	1,869,734	1,553,552	1,534,280
<b>Total General Fund Expenses</b>	1,468,096	10,034,846	24,554,326	41%	-5%	10,577,503	10,732,928	10,164,543	9,687,435

Net Gain / (Loss) (491,267) (1,391,266) (1,277,503) (1,158,048) (804,064) (527,770)

**Ending Cash Balance, 6/30/2020** 3,595,438

<b>Expenditures by Department</b>	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>	<b>June</b>
Police	496,356	332,006	317,582	418,577	338,426	363,957
Fire	406,119	409,214	337,487	338,064	349,993	388,763
Street Lighting	41,537	21,088	376	62,460	1,451	21,836
Oakland Cemetery	28,228	21,484	19,281	20,599	24,569	30,590
Planing	48,878	25,824	32,129	23,335	13,770	19,712
Community Development	74,436	49,958	25,036	44,677	110,741	55,358
Building	36,916	26,154	25,336	25,624	30,497	38,514
Horticultural Services	101,787	79,307	68,919	86,928	76,882	94,983
Jackson Street Pier	-	-	-	-	-	321
City Manager	20,166	16,969	35,818	11,880	13,970	13,621
Admin Services	8,471	6,031	6,018	11,723	7,003	7,244
Finance Department	33,817	8,183	7,552	7,609	6,199	7,273
Income tax	51,199	41,083	33,276	29,855	27,047	21,430
Information Technology	31,905	13,152	23,317	12,967	23,250	17,689
Law	25,687	18,374	17,186	18,125	20,628	17,935
City Commission	10,003	5,669	7,438	5,446	5,506	6,613
Muni Court	96,389	76,384	66,415	65,135	84,499	9,127
Building Maintenance	62,523	42,162	32,753	60,012	34,903	42,641
Engineering	34,906	28,356	34,961	23,478	27,356	30,834
Mechanic	57,651	39,513	(22,285)	41,682	43,529	49,509
Admin Support	293,780	268,187	84,141	1,081,675	138,496	230,147
<b>Total by Department</b>	<b>1,960,751</b>	<b>1,529,098</b>	<b>1,152,734</b>	<b>2,389,850</b>	<b>1,378,715</b>	<b>1,468,096</b>

**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	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626
June	3,598,412	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	4,294,042	2,782,706	1,511,335
June	5,132,363	4,179,575	952,788
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	6,110,691	3,497,741	2,612,949
June	6,910,100	6,772,089	138,010
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	20-Jun	May-20	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	47	47	48	48	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	2	2	2	2	
Fire	47	48	47	47	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	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	3	4	4	4	4	4	4	4	4	4	4	4	
Planning	3	3	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Economic Dev	10	10	11	12	12	12	17	17	17	17	16	16	16	16	16	16	16	16	16	16	16	16	16	16	15	15	15	16	16	16	
Building Dept	4	5	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	3	
Hort Services	9	10	10	10	10	10	10	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	4	4	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	
BIWW	14	14	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	
Water Distribution	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	9	
Water Pollution Control Plant	16	16	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	
Sewer Maintenance	10	10	11	11	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	10	
Street Dept	11	11	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	
City Manager	2	2	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	2	3	
HR / IT	4	4	4	4	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	2	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	
Law	3	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	
Commissioners / Clerk	2	2	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	12	
Building Maintenance/Pub Srv	4	4	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	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	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	5	
TOTAL	237	239	250	251	252	253	252	249	249	250	250	247	248	247	248	247	247	247	248	247	244	246	246	246	246	246	245	246	243	246	245