

Financial Report
September 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 \$13,201,246 down 27% when compared to \$18,193,306 collected through September 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$7,587,574 and the 2019 YTD amount was \$8,578,215 (down 12%)
- **Admissions tax**- The 2020 YTD amount is \$392,818 and the 2019 YTD amount was \$3,334,129 (down 88%)
- **Lodging tax** - The 2020 YTD amount is \$312,676 and the 2019 YTD amount was \$1,279,306 (down 76%)

General Fund Expenses:

Total 2020 YTD expenditures are \$14,138,972 down 12% when compared to the YTD figure of \$16,002,210 for 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,048,977. 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):

Current Year		Historical Data
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	236	December 2014 - 211
July	231	December 2013 - 212
August	226	December 2012 - 215
September	225	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: \$640,712.72

**General Fund
September 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	1,267	1,553,940	1,575,000	99%	0%	1,559,597	1,521,900	1,519,166	1,506,527
Income Tax	868,577	7,587,574	11,750,000	65%	-12%	8,578,215	8,764,425	8,501,563	8,338,879
Admissions Tax	182,587	392,818	4,750,000	8%	-88%	3,334,129	3,177,336	3,315,434	3,472,874
Lodging Tax	104,975	312,676	1,525,000	21%	-76%	1,279,306	1,221,587	1,098,548	1,064,468
Estate Tax	-	-	-	0%	0%	-	-	-	3,184
Local Government Funds	50,823	362,842	505,000	72%	8%	336,374	302,885	299,573	304,032
Other State Levied Monies	85,939	174,265	185,000	94%	0%	174,892	176,701	178,494	179,852
Cable Franchise Fees	-	310,286	250,000	124%	45%	213,274	255,423	270,239	277,970
Liquor/Beer Permits	-	57,565	70,000	82%	-11%	64,454	69,269	64,264	61,823
State Patrol Fines	2,684	7,703	15,000	51%	-21%	9,762	11,173	12,095	9,792
Unclaimed Funds	-	-	-	0%	0%	-	3,494	-	-
Public Vendor Licenses	250	2,659	-	0%	0%	-	-	2,450	1,350
Tax Abatement Monitoring Fees	1,400	3,892	4,500	86%	-5%	4,080	5,649	3,059	4,470
Sale of Property	3,448	3,448	3,000	115%	0%	288	1,465	-	3,093
Interest	7,464	206,657	455,000	45%	-45%	372,615	216,041	133,000	98,184
Rental Income	13,026	165,150	250,000	66%	180%	58,883	63,392	267,251	193,214
Donations	120	1,298	-	0%	0%	-	-	120	25
Refunds / Reimbursements	-	269,854	300,000	90%	147%	109,233	268,306	216,109	63,873
	1,322,560	11,412,626	21,637,500	53%	-29%	16,095,103	16,059,047	15,881,365	15,583,610

Division / Department Revenues

Police Department	13,465	219,390	463,500	47%	-23%	283,413	262,628	304,337	360,036
Police/Fire Marine Patrol	-	19,375	71,500	27%	83%	10,575	10,675	1,025	2,425
Fire Department	477	408,447	425,000	96%	1%	405,185	413,454	421,621	421,007
Oakland Cemetery	18,501	81,734	120,000	68%	-10%	91,184	96,248	86,092	88,354
Planning	375	43,727	60,000	73%					
Community Development	-	60,081	40,000	150%	0%	77,511	88,454	105,381	65,305
Building Division	17,816	262,604	300,000	88%	36%	192,858	363,700	237,295	193,723
Horticultural Services	8,230	46,718	95,000	49%	-37%	74,121	57,251	50,987	74,423
Jackson Street Pier	500	500	-						
City Manager/Finance/HR	-	70	30,000	0%	-81%	373	1,683	1,560	2,614
Admin Services	19,508	40,046	75,000	53%	3%	38,896	22,237	23,803	19,635
Law Department	100	9,958	12,000	83%	1547%	605	10,046	9,713	2,104
City Commission	-	208	-	0%	0%	-	-	-	-
Municipal Court	61,082	452,840	1,160,000	39%	0%	878,003	790,317	743,865	742,003
Building Maintenance	100	8,589	5,000	172%	139%	3,591	727	1,777	1,093
Engineering	2,210	8,489	28,000	30%	0%	20,444	17,959	12,687	17,104
Mechanic Department	-	20,234	32,000	63%	-6%	21,445	21,813	19,661	13,207
Admin Support	8,986	105,610	-	0%	0	-	-	-	-
	151,349	1,788,619	2,917,000	61%	-15%	2,098,202	2,157,189	2,019,803	2,003,033

Total General Fund Revenues 1,473,909 13,201,246 24,554,500 54% -27% 18,193,306 18,216,236 17,901,168 17,586,643

General Fund Expenses

Wages/Fringes	1,124,945	9,165,153	14,316,662	64%	-13%	10,503,563	11,000,788	10,762,402	10,327,249
Travel & Training	1,005	21,328	117,000	18%	-46%	39,437	40,791	34,635	36,174
Contractual Services	189,533	2,149,502	2,955,513	73%	12%	1,926,932	2,009,854	1,943,422	1,720,261
Supplies & Materials	26,974	418,394	942,920	44%	-13%	482,056	391,260	449,720	405,619
Major Expendable	946	23,681	305,123	8%	-61%	61,027	71,437	43,919	17,028
Transfers / Other	99,549	2,360,915	5,917,108	40%	-21%	2,989,195	3,112,999	2,576,338	2,217,949
Total General Fund Expenses	1,442,952	14,138,972	24,554,326	58%	-12%	16,002,210	16,627,130	15,810,436	14,724,281

Net Gain / (Loss) 30,957 (937,726) 2,191,096 1,589,107 2,090,731 2,862,362

Ending Cash Balance, 9/30/19 \$ 4,048,977

Expenditures by Department	January	February	March	April	May	June	July	August	Sept
Police	496,356	332,006	317,582	418,577	338,426	363,957	133,270	\$ 342,425	\$ 363,092
Fire	406,119	409,214	337,487	338,064	349,993	388,763	219,344	\$ 346,709	\$ 388,444
Street Lighting	41,537	21,088	376	62,460	1,451	21,836	22,488	\$ 715	\$ 22,430
Oakland Cemetery	28,228	21,484	19,281	20,599	24,569	30,590	24,558	\$ 21,778	\$ 35,787
Planning	48,878	25,824	32,129	23,335	13,770	19,712	40,932	\$ 11,457	\$ 30,824
Community Development	74,436	49,958	25,036	44,677	110,741	55,358	44,897	\$ 23,699	\$ 36,029
Building	36,916	26,154	25,336	25,624	30,497	38,514	20,542	\$ 19,390	\$ 23,920
Horticultural Services	101,787	79,307	68,919	86,928	76,882	94,983	83,927	\$ 74,455	\$ 97,815
Jackson Street Pier	-	-	-	-	-	321	209	\$ 207	\$ 242
City Manager	20,166	16,969	35,818	11,880	13,970	13,621	12,257	\$ 10,107	\$ 12,818
Admin Services	8,471	6,031	6,018	11,723	7,003	7,244	6,238	\$ 6,093	\$ 7,424
Finance Department	33,817	8,183	7,552	7,609	6,199	7,273	7,678	\$ 7,395	\$ 8,099
Income tax	51,199	41,083	33,276	29,855	27,047	21,430	25,138	\$ 32,571	\$ 30,011
Information Technology	31,905	13,152	23,317	12,967	23,250	17,689	11,098	\$ 17,379	\$ 17,804
Law	25,687	18,374	17,186	18,125	20,628	17,935	17,166	\$ 22,309	\$ 22,109
City Commission	10,003	5,669	7,438	5,446	5,506	6,613	9,752	\$ 25,887	\$ 9,147
Muni Court	96,389	76,384	66,415	65,135	84,499	9,127	85,564	\$ 74,760	\$ 89,683
Building Maintenance	62,523	42,162	32,753	60,012	34,903	42,641	58,376	\$ 52,370	\$ 56,618
Engineering	34,906	28,356	34,961	23,478	27,356	30,834	17,271	\$ 22,100	\$ 24,729
Mechanic	57,651	39,513	(22,285)	41,682	43,529	49,509	57,096	\$ 36,279	\$ 17,429
Admin Support	293,780	268,187	84,141	1,081,675	138,496	230,147	411,949	\$ 203,247	\$ 148,498
Total by Department	1,960,751	1,529,098	1,152,734	2,389,850	1,378,715	1,468,096	1,309,749	\$ 1,351,334	\$ 1,442,952

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	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788
August	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355
September	4,048,977	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	3,696,177	3,782,285	(86,107)
August	4,338,152	2,782,175	1,555,977
September	4,774,665	2,647,012	2,127,653
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	5,164,143	6,897,121	(1,732,979)
August	5,660,824	4,084,320	1,576,504
September	6,941,729	3,707,286	3,234,443
October			
November			
December			

FULL-TIME EMPLOYEES

	Sept-20	Aug-20	Jul-20	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	45	46	47	47	47	48	48	48	48	48	48	47	47	48	48	48	48	48	47	48	48	48	48	47	47	46	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	2	2	2	
Fire	46	46	47	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	48
Cemetery	2	2	2	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	3	3	3	4	4	4	4	4	4	4	4	4	3	4	2
Planning	2	2	2	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	0
Economic Dev	9	9	9	10	10	11	12	12	12	17	17	17	17	16	16	16	16	16	17	16	16	16	16	16	16	16	15	15	16	16	16	16	16	16
Building Dept	4	4	4	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	3
Hort Services	8	8	8	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	10	10	10	10	10
Customer Acct Office	4	4	4	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	4	3	3	4	4
BIWW	14	14	13	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	15
Water Distribution	11	11	11	10	11	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	9	9	10	10
Water Pollution Control Plant	17	16	16	16	16	17	17	18	18	18	18	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17
Sewer Maintenance	10	10	11	10	10	11	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	10	10	11
Street Dept	10	10	10	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	9	10	10	10
City Manager	2	2	2	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	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	4
Finance / Tax	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Law	2	2	3	3	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	
Commissioners / Clerk	1	1	2	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	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	12	12	12	12
Building Maintenance/Pub Srv	3	4	4	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	5
Engineer	6	6	7	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	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	2	2	2	2
Fleet Maintenance	4	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	5	5	5	5	5
TOTAL	225	226	231	236	239	250	251	252	253	252	249	249	250	250	247	248	247	248	247	247	246	247	245	244	246	246	246	246	246	245	246	243	246	245