

Financial Report
August 31, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$14,110,061, up 20% when compared to \$11,727,301 collected through August 2020. We have collected 79% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$7,326,977 and the 2020 YTD amount was \$6,718,998 (up \$607,979; +9%)
- **Admissions tax**- The 2021 YTD amount is \$2,089,917 and the 2020 YTD amount was \$210,231 (up \$1,879,686)
- **Lodging tax** - The 2021 YTD amount is \$374,144 and the 2020 YTD amount was \$207,701 (up \$166,443)

General Fund Expenses:

Total 2021 YTD expenditures are \$12,015,223 down 18% when compared to the YTD figure of \$12,696,021 for 2020. We have expended 60% of our general fund budget, as we decreased the budgeted expenditures for 2021.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$6,487,158. 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 220	December 2020 - 221
February 221	December 2019 - 252
March 219	December 2018 - 247
April 220	December 2017 - 247
May 222	December 2016 - 239
June 223	December 2015 - 225
July 223	December 2014 - 211
August 225	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: \$367,784.56

**General Fund
August 31, 2021**

	2021 Monthly		2021	% of	% +/-	2020	2019	2018	2017
	Actual Amount	YTD Actual							
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues									
General Revenues									
Property Tax	709,237	1,569,795	1,612,600	97%	1%	1,552,673	1,559,253	1,521,900	1,518,511
Income Tax	873,749	7,326,977	9,720,000	75%	9%	6,718,998	7,768,735	7,928,447	7,740,760
Admissions Tax	1,289,078	2,089,917	1,700,000	123%	894%	210,231	2,495,391	2,294,716	2,467,782
Lodging Tax	315,065	374,144	950,000	39%	80%	207,701	978,022	885,568	800,985
Local Government Funds	43,288	422,052	500,000	84%	35%	312,019	288,755	266,254	264,753
Other State Levied Monies	85,431	172,086	174,200	99%	95%	88,326	174,892	176,701	89,785
Cable Franchise Fees	-	151,798	310,000	49%	-51%	310,286	213,274	255,423	270,239
Liquor/Beer Permits	2,597	4,979	68,000	7%	-91%	57,565	64,454	69,269	64,264
State Patrol Fines	-	7,022	11,000	64%	40%	5,019	9,762	9,687	10,768
Unclaimed Funds	-	-	-	0%	0%	-	-	3,494	-
Public Vendor Licenses	350	3,075	2,500	123%	28%	2,409	-	-	2,450
Tax Abatement Monitoring Fees	-	3,273	4,000	82%	31%	2,492	4,080	5,649	3,059
Sale of Property	422	722	-	0%	0%	-	288	1,465	-
Interest	6,017	102,485	195,000	53%	-49%	199,193	327,904	187,615	105,776
Rental Income	-	33,277	170,000	20%	-78%	152,124	29,684	47,534	261,725
Donations	-	50	-	0%	-96%	1,178	-	-	120
Refunds / Reimbursements	-	25,293	25,000	101%	-91%	269,854	109,233	263,497	161,490
	3,325,233	12,286,945	15,442,300	80%	22%	10,090,066	14,023,727	13,917,218	13,762,467
Division / Department Revenues									
Police Department	21,098	211,108	315,150	67%	3%	205,925	226,873	238,111	285,739
Police/Fire Marine Patrol	25	15,959	75,000	21%	-18%	19,375	10,575	10,625	1,025
Fire Department	48	401,090	405,600	99%	-2%	407,970	402,502	413,948	421,399
Oakland Cemetery	16,000	85,000	103,000	83%	34%	63,232	77,352	89,643	76,503
Planning	1,336	23,123	28,500	81%	-47%	43,352	-	-	-
Community Development	-	-	-	0%	-100%	60,081	74,374	85,227	99,395
Building Division	20,092	167,054	263,000	64%	-32%	244,789	168,279	355,643	221,137
Horticultural Services	8,931	63,141	70,000	90%	64%	38,452	66,998	49,844	44,462
Jackson Street Pier	7,550	30,400	15,000	203%	-	-	-	-	-
City Manager/Finance/HR	-	25,012	-	100%	35631%	70	373	1,683	1,560
Information Technology	785	20,216	55,000	37%	-2%	20,539	21,893	22,237	20,736
Law Department	110	762	10,000	8%	-92%	9,858	605	9,962	9,654
City Commission	-	-	-	0%	-100%	208	-	-	-
Municipal Court	67,339	556,254	945,000	59%	42%	391,758	796,942	715,161	668,838
Building Maintenance	-	245	3,000	8%	-97%	8,489	3,591	649	1,777
Engineering	1,355	5,755	8,700	66%	-8%	6,279	19,149	16,474	10,867
Mechanic Department	32	4,171	500	834%	-79%	20,234	17,056	19,986	18,793
Admin Support	189,403	213,827	80,000	267%	121%	96,624	-	-	-
	334,103	1,823,116	2,377,450	77%	11%	1,637,235	1,886,562	2,029,191	1,881,885
Total General Fund Revenues	3,659,336	14,110,061	17,819,750	79%	20%	11,727,301	15,910,289	15,946,410	15,644,352
General Fund Expenses									
Wages/Fringes	1,082,855	7,752,508	12,985,651	60%	-4%	8,062,984	9,602,960	9,915,651	9,305,152
Travel & Training	4,538	25,426	70,225	36%	25%	20,283	35,027	28,146	32,592
Contractual Services	224,550	1,698,561	2,958,780	57%	-13%	1,959,969	1,729,813	1,801,097	1,781,902
Supplies & Materials	31,144	382,145	825,182	46%	4%	368,686	429,531	364,940	446,440
Major Expendable	6,300	22,168	141,700	16%	-2%	22,735	52,944	60,090	35,882
Transfers / Other	902,352	2,134,415	2,972,900	72%	-6%	2,261,366	2,842,340	2,899,952	2,448,941
Total General Fund Expenses	2,251,739	12,015,223	19,954,438	60%	-18%	12,696,021	14,692,616	15,069,877	14,050,909
Net Gain / (Loss)	1,407,597	2,094,838				(968,720)	1,217,673	876,533	1,593,443
Ending Cash Balance, 8/31/2021		\$ 6,487,158							

Expenditures by Department	January	February	March	April	May	June	July	August
Police	367,387	252,988	356,220	308,928	294,613	344,479	555,440	367,374
Fire	313,770	369,777	269,154	259,869	288,933	374,224	529,472	379,182
Street Lighting	22,502	43,739	22,216	299	22,163	22,778	22,656	22,791
Oakland Cemetery	17,155	14,644	14,772	15,901	18,024	20,062	29,488	22,050
Planning	23,181	20,994	16,476	19,013	10,699	7,672	11,650	17,221
Economic Development	23,170	13,123	(2,494)	13,116	12,770	21,072	35,500	17,756
Building	21,393	17,238	19,764	19,503	20,737	27,758	81,701	26,035
Horticultural Services	75,747	53,984	52,312	70,311	83,705	99,661	107,781	80,087
Jackson Street Pier	-	1,599	2,863	1,954	2,727	5,964	3,964	13,717
City Manager	15,303	13,108	13,168	13,927	13,745	16,380	22,924	29,091
Admin Services	4,136	3,087	5,539	3,241	3,714	3,830	5,309	7,159
Finance Department	8,046	6,381	6,593	6,862	6,110	8,666	12,320	14,246
Income tax	22,937	31,086	22,743	32,223	48,472	31,702	30,131	33,004
Information Technology	12,279	39,024	11,206	11,902	19,143	25,675	21,991	30,033
Law	17,244	14,243	14,580	16,103	14,992	17,370	24,696	22,151
City Commission	6,857	8,759	5,944	7,071	7,850	6,216	7,531	7,079
Muni Court	76,012	82,212	76,932	52,008	72,591	97,087	119,431	84,657
Building Maintenance	25,820	44,273	42,156	46,337	36,888	43,959	54,166	44,329
Engineering	22,135	22,541	17,521	20,984	19,225	22,758	33,902	33,841
Mechanic	29,986	31,354	(6,242)	42,918	85,803	(29,349)	59,792	39,329
Admin Support	(48,658)	232,290	110,568	543,166	339,365	33,405	419,530	960,606
Total by Department	1,056,402	1,316,445	1,071,992	1,505,635	1,422,270	1,201,368	2,189,373	2,251,739

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

	2021	2020	2019	2018	2017	2016	2015	2014
January	4,244,679	4,695,397	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274
February	4,150,585	4,502,538	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250
March	4,823,546	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644
April	4,678,762	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480
May	5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343
June	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672
July	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211
August	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377
September		4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499
October		4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930
November		4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943
December		4,392,320	4,986,704	4,874,828	4,729,271	4,487,428	4,170,024	4,204,284

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	5,280,347	2,435,090	2,845,257
November	5,465,266	1,936,798	3,528,467
December	5,287,572	1,239,009	4,048,562

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	7,171,810	4,224,381	2,947,428
November	7,494,221	3,703,079	3,791,143
December	7,365,401	3,217,937	4,147,465

WATER FUND - 2021

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,661,729	2,128,342	2,533,387
February	4,587,276	2,472,811	2,114,465
March	4,550,928	2,328,959	2,221,969
April	4,964,493	2,297,068	2,667,425
May	4,927,843	2,041,122	2,886,720
June	4,742,214	2,674,248	2,067,966
July	4,993,101	2,493,574	2,499,528
August	4,949,329	2,168,496	2,780,833
September			
October			
November			
December			

SEWER FUND - 2021

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	6,079,284	3,977,180	2,102,104
February	6,236,656	4,411,535	1,825,120
March	6,299,903	3,597,781	2,702,122
April	6,773,714	3,584,441	3,189,274
May	7,024,486	3,043,994	3,980,492
June	7,076,367	3,341,478	3,734,888
July	5,784,278	3,408,214	2,376,064
August	6,147,289	3,079,253	3,068,036
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	August 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb. 2021	Jan. 2021	Dec. -20	Nov. -20	Oct.-20	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		
Police Patrol	45	46	45	43	43	43	45	45	43	44	45	45	46	47	47	47	48	48	48	48	48	48	47	47	48	48	48	48	48	48	47	48	48	48	
Police Records	1	1	1	1	1	1	1	1	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	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	47	48	48	48	48	48	48	48	48	48	48	48	48	47	48	47	48	
Cemetery	2	2	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	
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Planning	4	3	3	2	1	1	2	2	2	2	2	2	2	2	3	3	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	
Community Dev	6	6	6	6	8	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	17	17	17	17	16	16	16	16	16	17	16	16	16	16	
Building Dept	5	6	6	5	5	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Hort Services	8	7	8	7	7	7	7	7	8	8	8	8	8	8	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	
Customer Acct Office	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4		
BIWW	13	12	13	15	14	14	14	14	14	14	14	14	14	14	13	14	14	16	16	15	15	14	14	14	15	15	15	15	15	15	15	15	15	15	
Water Distribution	11	11	9	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	
Water Pollution Control	18	18	17	18	17	17	17	17	17	17	17	17	17	16	16	16	17	17	18	18	18	18	18	18	18	18	17	17	17	17	18	18	18	18	
Sewer Maintenance	10	10	12	12	11	11	10	10	10	10	10	10	10	11	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Street Dept	10	10	9	9	9	9	9	9	9	9	9	10	10	10	10	10	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	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
HR / IT	4	4	4	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	5	4	4	4	4	4	4	4	4	4	4	4	
Finance / Tax	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	
Law	4	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Commission Clerk	0	0	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	1	1	1	
Courts (not including Ju	11	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/P	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
Engineer	6	6	6	6	6	6	6	6	6	6	6	6	6	6	7	7	7	7	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	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	
TOTAL	225	223	223	222	220	219	221	220	221	222	223	225	226	231	236	239	250	251	252	253	252	249	249	250	250	247	248	247	248	247	248	247	248	247	