

Financial Report
July 31, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$10,450,725, up 10% when compared to \$9,469,480 collected through July 2020. We have collected 59% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$6,453,229 and the 2020 YTD amount was \$5,777,814 (up \$675,415; +12%)
- **Admissions tax**- The 2021 YTD amount is \$800,839 and the 2020 YTD amount was \$67,386 (up \$733,453)
- **Lodging tax** - The 2021 YTD amount is \$59,079 and the 2020 YTD amount was \$91,262 (down \$32,183)

General Fund Expenses:

Total 2021 YTD expenditures are \$9,763,484 down 25% when compared to the YTD figure of \$11,344,687 for 2020. We have expended 49% 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 \$5,079,561. 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
	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: \$157,784.56

**General Fund
July 31, 2021**

	2021 Monthly		2021 Budget	% of Budget	% + / - Prev YR	2020 YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual
	Actual Amount	YTD Actual							
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues									
General Revenues									
Property Tax	-	860,559	1,612,600	53%	2%	843,407	857,075	864,056	799,919
Income Tax	897,677	6,453,229	9,720,000	66%	12%	5,777,814	6,897,259	7,085,259	6,813,590
Admissions Tax	591,232	800,839	1,700,000	47%	1088%	67,386	1,269,314	1,119,069	1,234,435
Lodging Tax	13,916	59,079	950,000	6%	-35%	91,262	487,232	456,336	408,285
Local Government Funds	60,997	378,764	500,000	76%	48%	256,705	246,339	236,302	235,060
Other State Levied Monies	-	86,654	174,200	50%	-2%	88,326	87,832	88,911	89,785
Cable Franchise Fees	-	151,798	310,000	49%	-34%	231,143	213,274	170,513	179,877
Liquor/Beer Permits	-	2,382	68,000	4%	-21%	3,022	60,954	69,269	61,003
State Patrol Fines	-	7,022	11,000	64%	40%	5,019	9,762	8,383	9,175
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	-	2,725	2,500	109%	16%	2,359	-	-	2,450
Tax Abatement Monitoring Fees	-	3,273	4,000	82%	1537%	200	4,080	5,649	3,059
Sale of Property	300	300	-	0%	0%	-	288	1,465	-
Interest	30,634	96,468	195,000	49%	-47%	183,458	294,310	161,280	100,095
Rental Income	7,500	33,277	170,000	20%	-73%	122,687	22,184	47,534	256,559
Donations	50	50	-	0%	-95%	998	-	-	120
Refunds / Reimbursements	7,329	25,293	25,000	101%	-91%	269,677	102,413	245,751	142,040
	1,609,636	8,961,711	15,442,300	58%	13%	7,943,462	10,562,316	10,559,775	10,335,452
Division / Department Revenues									
Police Department	39,170	190,009	315,150	60%	0%	189,490	181,912	179,717	196,881
Police/Fire Marine Patrol	-	15,934	75,000	21%	-18%	19,375	10,575	10,625	1,025
Fire Department	210	401,042	405,600	99%	-2%	407,729	404,781	413,548	421,250
Oakland Cemetery	8,455	69,000	103,000	67%	32%	52,451	69,563	79,191	61,873
Planning	1,171	21,788	28,500	76%	-49%	42,932	-	-	-
Community Development	-	-	-	0%	-100%	60,081	49,539	65,674	75,468
Building Division	18,271	146,962	263,000	56%	-36%	228,375	154,834	340,680	203,160
Horticultural Services	9,591	54,210	70,000	77%	71%	31,662	57,418	38,948	36,928
Jackson Street Pier	4,025	22,850	15,000	152%	0%	-	-	-	-
City Manager/Finance/HR	-	25,012	-	0%	35631%	70	373	-	1,048
Information Technology	4,828	19,431	55,000	35%	9%	17,781	17,902	17,342	17,669
Law Department	-	652	10,000	7%	-93%	9,787	466	9,878	9,558
City Commission	-	-	-	0%	-100%	208	-	-	-
Municipal Court	61,590	488,914	945,000	52%	44%	338,949	627,895	604,288	582,232
Building Maintenance	71	245	3,000	8%	-97%	8,422	3,591	585	1,673
Engineering	660	4,400	8,700	51%	-20%	5,494	18,329	13,789	10,476
Mechanic Department	23	4,139	500	828%	-75%	16,588	15,027	12,826	18,793
Admin Support	-	24,424	80,000	31%	-75%	96,624	-	-	-
	148,064	1,489,014	2,377,450	63%	-2%	1,526,018	1,612,204	1,788,260	1,638,034
Total General Fund Revenues	1,757,700	10,450,725	17,819,750	59%	10%	9,469,480	12,164,520	12,348,035	11,973,486
General Fund Expenses									
Wages/Fringes	1,523,071	6,669,653	12,985,651	51%	-5%	7,031,596	8,185,499	8,343,098	8,155,512
Travel & Training	3,505	20,888	70,225	30%	5%	19,986	33,117	24,454	29,355
Contractual Services	271,315	1,474,011	2,958,780	50%	-17%	1,775,946	1,596,042	1,605,028	1,536,678
Supplies & Materials	54,856	351,001	825,182	43%	1%	346,054	344,576	314,982	368,912
Major Expendable	-	15,868	141,700	11%	-30%	22,735	52,944	38,617	34,202
Transfers / Other	336,626	1,232,063	2,972,900	41%	-43%	2,148,370	2,760,682	2,670,862	2,248,659
Total General Fund Expenses	2,189,373	9,763,484	19,954,438	49%	-25%	11,344,687	12,972,859	12,997,040	12,373,319
Net Gain / (Loss)	(431,673)	687,241				(1,875,207)	(808,339)	(649,005)	(399,833)
Ending Cash Balance, 7/31/21		\$ 5,079,561							

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

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		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			
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			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	48	48	48	48	48	48	48	48	48	48	48	48	47	48	47	48	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	
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	
Planning	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	
Community Dev	6	6	6	8	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	12	17	17	17	17	16	16	16	16	17	16	16	16	
Building Dept	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	
Hort Services	7	8	7	7	7	7	7	8	8	8	8	8	8	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	9	9	9	
Customer Acct Off	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		
BIWW	12	13	15	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	9	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10		
Water Pollution Co	18	17	18	17	17	17	17	17	17	17	17	16	16	16	16	17	17	18	18	18	18	18	18	18	17	17	17	17	18	18	18	18	
Sewer Maintenance	10	12	12	11	11	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11	12	10	11	11	11	11	11	11	
Street Dept	10	9	9	9	9	9	9	9	9	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	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
HR / IT	4	4	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Finance / Tax	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	3	3	3	3	3	3	3	3	3	3	
Law	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	4	4	4	4	4	
Commission Clerk	0	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Courts (not includr	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	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	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	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	
Fleet Maintenance	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	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	247	248	247	