

Financial Report
June 30, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$8,693,025, up 1% when compared to \$8,643,580 collected through June 2020. We have collected 49% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$5,555,551 and the 2020 YTD amount was \$5,120,563 (up \$434,988; +8%)
- **Admissions tax**- The 2021 YTD amount is \$209,607 and the 2020 YTD amount was \$60,601 (up \$149,006; +246%)
- **Lodging tax** - The 2021 YTD amount is \$45,163 and the 2020 YTD amount was \$61,235 (down \$16,072; -5%)

General Fund Expenses:

Total 2021 YTD expenditures are \$7,574,111 down 25% when compared to the YTD figure of \$10,034,846 for 2020. We have expended 38% 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 \$5,511,234. 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
	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
June 30, 2021**

	2021 Monthly	2021	2021	% of	% + / -	2020	2019	2018	2017
	Actual Amount	YTD Actual	Budget	Budget		Prev YR	YTD Actual	YTD Actual	YTD Actual
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues									
General Revenues									
Property Tax	-	860,559	1,612,600	53%	2%	841,911	857,075	864,056	799,919
Income Tax	947,943	5,555,551	9,720,000	57%	8%	5,120,563	5,469,933	5,761,113	5,705,319
Admissions Tax	184,018	209,607	1,700,000	12%	246%	60,601	470,618	409,540	484,902
Lodging Tax	1,501	45,163	950,000	5%	-26%	61,235	209,543	191,572	107,427
Local Government Funds	53,657	259,453	500,000	52%	25%	206,910	207,009	197,429	196,314
Other State Levied Monies	14,614	144,968	174,200	83%	64%	88,326	87,832	88,911	89,785
Cable Franchise Fees	-	151,798	310,000	49%	-34%	231,143	155,461	170,513	179,877
Liquor/Beer Permits	-	2,382	68,000	4%	-21%	3,022	60,954	69,269	61,003
State Patrol Fines	1,953	7,022	11,000	64%	40%	5,019	7,755	6,548	5,994
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	325	2,725	2,500	109%	97%	1,384	-	-	2,450
Tax Abatement Monitoring Fees	-	3,273	4,000	82%	1537%	200	4,080	5,649	3,059
Sale of Property	-	-	-	0%	0%	-	288	1,465	-
Interest	10,076	65,834	195,000	34%	-61%	168,736	242,450	125,335	81,213
Rental Income	6,926	25,777	170,000	15%	-78%	115,187	22,184	47,534	248,166
Donations	-	-	-	0%	-100%	878	-	-	120
Refunds / Reimbursements	7,236	17,964	25,000	72%	-93%	269,677	102,403	85,269	22,633
	1,228,250	7,352,076	15,442,300	48%	2%	7,174,791	7,897,584	8,024,202	7,988,182

Division / Department Revenues									
Police Department	95,757	150,765	315,150	48%	-17%	180,652	151,888	131,574	153,855
Police/Fire Marine Patrol	115	16,009	75,000	21%	-17%	19,350	10,550	10,625	1,025
Fire Department	52,647	400,832	405,600	99%	0%	401,061	404,566	412,852	411,875
Oakland Cemetery	15,470	60,545	103,000	59%	41%	42,916	54,428	73,264	52,248
Planning	1,038	20,617	28,500	72%	-51%	41,982	-	-	-
Community Development	-	-	-	0%	-100%	60,081	32,759	60,639	56,416
Building Division	24,788	128,691	263,000	49%	-42%	222,788	117,626	253,965	185,786
Horticultural Services	9,580	44,619	70,000	64%	86%	24,018	49,864	29,428	30,027
Jackson Street Pier	7,125	18,825	15,000	126%	0%	-	-	-	-
City Manager/Finance/HR	6	25,012	-	0%	100%	70	373	1,168	1,048
Admin Services	3,592	14,603	55,000	27%	-7%	15,784	15,167	14,254	14,630
Law Department	173	652	10,000	7%	-93%	9,678	405	9,819	9,508
City Commission	-	-	-	0%	-100%	208	-	-	-
Municipal Court	69,208	427,324	945,000	45%	19%	357,998	539,896	528,285	426,308
Building Maintenance	-	174	3,000	6%	-98%	8,422	3,591	479	1,563
Engineering	1,160	3,740	8,700	43%	-31%	5,399	9,334	12,194	9,830
Mechanic Department	1,495	4,117	500	823%	-31%	5,996	11,971	12,132	18,178
Admin Support	17	24,424	80,000	31%	-66%	72,387	-	-	-
	282,170	1,340,949	2,377,450	56%	-9%	1,468,789	1,402,416	1,550,678	1,372,298

Total General Fund Revenues	1,510,420	8,693,025	17,819,750	49%	1%	8,643,580	9,300,001	9,574,880	9,360,479
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General Fund Expenses									
Wages/Fringes	980,505	5,146,582	12,985,651	40%	-19%	6,387,478	7,148,909	7,169,619	7,004,624
Travel & Training	5,127	17,383	70,225	25%	-12%	19,760	24,936	20,659	21,731
Contractual Services	151,181	1,202,695	2,958,780	41%	-22%	1,541,879	1,193,920	1,377,445	1,229,707
Supplies & Materials	48,396	296,145	825,182	36%	-1%	300,522	278,045	263,179	321,550
Major Expendable	4,933	15,868	141,700	11%	17%	13,517	39,198	32,292	33,379
Transfers / Other	11,226	895,437	2,972,900	30%	-49%	1,771,691	1,892,495	1,869,734	1,553,552
Total General Fund Expenses	1,201,368	7,574,111	19,954,438	38%	-25%	10,034,846	10,577,503	10,732,928	10,164,543

Net Gain / (Loss)	309,052	1,118,914				(1,391,266)	(1,277,503)	(1,158,048)	(804,064)
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Ending Cash Balance, 6/30/21	5,511,234
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Expenditures by Department	January	February	March	April	May	June
Police	367,387	252,988	356,220	308,928	294,613	344,479
Fire	313,770	369,777	269,154	259,869	288,933	374,224
Street Lighting	22,502	43,739	22,216	299	22,163	22,778
Oakland Cemetery	17,155	14,644	14,772	15,901	18,024	20,062
Planning	23,181	20,994	16,476	19,013	10,699	7,672
Economic Development	23,170	13,123	(2,494)	13,116	12,770	21,072
Building	21,393	17,238	19,764	19,503	20,737	27,758
Horticultural Services	75,747	53,984	52,312	70,311	83,705	99,661
Jackson Street Pier	-	1,599	2,863	1,954	2,727	5,964
City Manager	15,303	13,108	13,168	13,927	13,745	16,380
Admin Services	4,136	3,087	5,539	3,241	3,714	3,830
Finance Department	8,046	6,381	6,593	6,862	6,110	8,666
Income tax	22,937	31,086	22,743	32,223	48,472	31,702
Information Technology	12,279	39,024	11,206	11,902	19,143	25,675
Law	17,244	14,243	14,580	16,103	14,992	17,370
City Commission	6,857	8,759	5,944	7,071	7,850	6,216
Muni Court	76,012	82,212	76,932	52,008	72,591	97,087
Building Maintenance	25,820	44,273	42,156	46,337	36,888	43,959
Engineering	22,135	22,541	17,521	20,984	19,225	22,758
Mechanic	29,986	31,354	(6,242)	42,918	85,803	(29,349)
Admin Support	(48,658)	232,290	110,568	543,166	339,365	33,405
Total by Department	1,056,402	1,316,445	1,071,992	1,505,635	1,422,270	1,201,368

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		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			
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			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	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	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	2	
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	4	
Planning	3	2	1	1	2	2	2	2	2	2	2	2	3	3	3	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Community Dev	6	6	8	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	12	17	17	17	16	16	16	16	16	17	16	16	16	16	16	
Building Dept	6	5	5	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	
Hort Services	8	7	7	7	7	7	8	8	8	8	8	8	8	9	9	10	10	10	10	9	9	9	9	10	10	10	10	10	10	10	9	9	9	9
Customer Acct Office	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
BIWW	13	15	14	14	14	14	14	14	14	14	14	13	14	14	16	16	15	15	14	14	14	14	15	15	15	15	15	15	15	15	15	15	15	15
Water Distribution	9	11	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	10	10	
Water Pollution Control Plant	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	17	18	18	18	18	18	18
Sewer Maintenance	12	12	11	11	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Street Dept	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	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	3	2
HR / IT	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	4	4	4
Finance / Tax	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	3	3
Law	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	4	4	4
Commission Clerk	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	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	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	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	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	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
TOTAL	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	247	