

Financial Report
March 31, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$3,876,064, down 19% when compared to \$4,796,697 collected through March 2020. However, we have collected 22% of our budgeted revenue, as we budgeted and expected a revenue decrease this year. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$2,176,790 and the 2020 YTD amount was \$2,733,035 (down \$556,245; -20%)
- **Admissions tax**- The 2021 YTD amount is \$12,967 and the 2020 YTD amount was \$47,536 (down \$46,569; -73%)
- **Lodging tax** - The 2021 YTD amount is \$7,614 and the 2020 YTD amount was \$47,364 (down \$39,750; -84%)

General Fund Expenses:

Total 2021 YTD expenditures are \$3,444,839 down 26% when compared to the YTD figure of \$4,641,626 for 2020. However, we have only expended 14% 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 \$4,823,546. 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
	December 2017 - 247
	December 2016 - 239
	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
March 31, 2021**

	2021 Monthly Actual Amount	2021 YTD Actual	2021 Budget	% of Budget	% +/- Prev YR	YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues						2020			
General Revenues									
Property Tax	859,147	859,147	1,612,600	53%	2%	841,911	855,960	861,357	799,120
Income Tax	597,781	2,176,790	9,720,000	22%	-20%	2,733,035	2,394,033	2,630,996	2,462,428
Admissions Tax	6,185	12,967	1,700,000	1%	-73%	47,536	6,777	24,330	78,539
Lodging Tax	217	7,614	950,000	1%	-84%	47,364	33,465	45,980	44,019
Local Government Funds	42,699	139,234	500,000	28%	7%	129,986	99,753	100,004	101,010
Other State Levied Monies	-	1,167	174,200	1%	-53%	2,483	1,210	1,208	1,286
Cable Franchise Fees	-	72,480	310,000	23%	-6%	77,467	85,839	86,233	94,276
Liquor/Beer Permits	18	18	68,000	0%	-99%	3,022	2,853	7,286	986
State Patrol Fines	(1,783)	367	11,000	3%	-90%	3,842	3,404	3,645	892
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	600	600	2,500	24%	0%	-	-	-	950
Tax Abatement Monitoring Fees	2,273	2,273	4,000	57%	0%	-	2,287	-	500
Sale of Property	-	-	-	0%	0%	-	-	1,465	-
Interest	2,717	4,919	195,000	3%	-93%	73,999	92,646	41,726	30,738
Rental Income	805	1,694	170,000	1%	-98%	108,388	14,958	20,321	6,916
Donations	-	-	-	0%	0%	-	-	-	120
Refunds / Reimbursements	-	3,756	25,000	15%	439%	697	18,659	-	827
	1,510,659	3,283,026	15,442,300	21%	-19%	4,069,731	3,611,843	3,824,550	3,622,609

Division / Department Revenues

Police Department	12,736	37,342	315,150	12%	-64%	103,199	61,360	54,532	62,030
Police/Fire Marine Patrol	197	15,465	75,000	21%	-20%	19,350	10,550	10,500	850
Fire Department	102,816	212,001	405,600	52%	30%	163,164	287,771	262,490	260,414
Oakland Cemetery	6,014	26,842	103,000	26%	6%	25,245	26,232	44,590	22,369
Planning	1,404	17,529	28,500	62%	-53%	37,197	-	-	-
Community Development	-	-	-	0%	-100%	81	25,594	22,682	35,355
Building Division	16,087	57,886	263,000	22%	-55%	129,595	61,077	86,733	112,376
Horticultural Services	406	9,483	70,000	14%	10%	8,593	16,746	9,925	11,356
Jackson Street Pier	550	5,850	15,000	39%	0%	-	-	-	-
City Manager/Finance/HR	-	-	-	0%	-100%	71	373	653	524
Information Technology	3,429	6,995	55,000	13%	-7%	7,511	5,478	8,545	8,553
Law Department	183	305	10,000	3%	-97%	9,504	245	9,541	9,374
City Commission	-	-	-	0%	0%	-	-	-	-
Municipal Court	83,699	193,970	945,000	21%	4%	187,343	261,674	256,747	202,819
Building Maintenance	124	174	3,000	6%	-98%	7,721	-	-	-
Engineering	1,120	1,895	8,700	22%	-31%	2,765	4,394	4,350	5,495
Mechanic Department	3	151	500	30%	-97%	5,061	5,859	5,886	3,073
Admin Support	5,526	7,151	80,000	9%	-65%	20,565	-	-	-
	234,294	593,038	2,377,450	25%	-18%	726,966	767,352	777,174	734,589

Total General Fund Revenues 1,744,953 3,876,064 17,819,750 22% -19% 4,796,697 4,379,195 4,601,725 4,357,198

General Fund Expenses

Wages/Fringes	734,753	2,599,876	12,985,651	20%	-21%	3,305,851	3,949,434	3,819,879	3,818,667
Travel & Training	3,252	5,645	70,225	8%	-63%	15,247	7,735	10,791	9,090
Contractual Services	259,682	635,626	2,958,780	21%	-17%	765,650	632,988	709,628	631,373
Supplies & Materials	54,234	97,563	825,182	12%	-28%	134,572	95,490	124,300	137,389
Major Expendable	-	7,257	141,700	5%	0%	-	17,080	17,017	1,672
Transfers / Other	20,071	98,872	2,972,900	3%	-76%	420,306	536,452	379,818	290,604
Total General Fund Expenses	1,071,992	3,444,839	19,954,438	17%	-26%	4,641,626	5,239,179	5,061,433	4,888,794

Net Gain / (Loss) 672,961 431,225 155,071 (859,983) (459,708) (531,596)

Ending Cash Balance, 3/31/2021 \$ 4,823,546

Expenditures by Department	January	February	March
Police	496,356	332,006	356,220
Fire	406,119	409,214	269,154
Street Lighting	41,537	21,088	22,216
Oakland Cemetery	28,228	21,484	14,772
Planning	48,878	25,824	16,476
Community Development	74,436	49,958	(2,494)
Building	36,916	26,154	19,764
Horticultural Services	101,787	79,307	52,312
Jackson Street Pier	-	1,599	2,863
City Manager	20,166	16,969	13,168
Admin Services	8,471	6,031	5,539
Finance Department	33,817	8,183	6,593
Income Tax	51,199	41,083	22,743
Information Technology	31,905	13,152	11,206
Law	25,687	18,374	14,580
City Commission	10,003	5,669	5,944
Muni Court	96,389	76,384	76,932
Building Maintenance	62,523	42,162	42,156
Engineering	34,906	28,356	17,521
Mechanic	57,651	39,513	(6,242)
Admin Support	293,780	268,187	110,568
Total by Department	1,960,751	1,530,697	1,071,992

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		4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480
May		4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343
June		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			
May			
June			
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			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	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
Cemetery	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	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	4
Planning	1	2	2	2	2	2	2	2	2	3	3	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Dev	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	17	17	17	17	16	16	16	16	16	16	17	16	16	16
Building Dept	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	7	7	7	8	8	8	8	8	8	9	9	10	10	10	10	10	10	9	9	9	9	10	10	10	10	10	9	9	9
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
BIWW	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	15
Water Distribution	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 Plant	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	17	18	18	18
Sewer Maintenance	11	10	10	10	10	10	10	10	11	10	10	11	11	11	11	11	11	11	11	11	12	10	11	11	11	10	11	11	11
Street Dept	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	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
HR / IT	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
Finance / Tax	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2	3	3	3	3	3	3	3	3	3	3	3
Law	3	3	3	3	3	3	2	2	3	3	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3
Commission Clerk	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
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
Building Maintenance/Pub Srv	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
Engineer	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
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
Fleet Maintenance	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
TOTAL	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	