

**Financial Report
December 31, 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 \$18,461,177 down 20% when compared to \$23,101,873 collected through December 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$9,783,648 and the 2019 YTD amount was \$11,308,024 (down 13%)
- **Admissions tax**- The 2020 YTD amount is \$645,559 and the 2019 YTD amount was \$4,084,036 (down 84%)
- **Lodging tax** - The 2020 YTD amount is \$435,523 and the 2019 YTD amount was \$1,484,444 (down 71%)

General Fund Expenses:

Total 2020 YTD expenditures are \$19,055,560 down 18% when compared to the YTD figure of \$22,989,999 for 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,392,992. 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 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
October 223	December 2010 - 216
November 222	December 2009 - 241
December 221	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
December 31, 2020**

2020 Monthly Actual Amount	2020 YTD Actual	2020 YTD Budget	% of Budget	% +/- Prev YR	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual
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Beginning Balance, 1/1/2020

\$ 4,986,704

Revenues

General Revenues

Property Tax	-	1,553,940	1,575,000	99%	0%	1,560,521	1,523,484	1,520,726	1,506,564
Income Tax	699,120	9,783,648	11,750,000	83%	-13%	11,308,024	11,524,727	11,241,874	10,886,444
Admissions Tax	437	645,559	4,750,000	14%	-84%	4,084,036	4,152,727	4,241,462	4,333,142
Lodging Tax	15,687	435,523	1,525,000	29%	-71%	1,484,444	1,486,930	1,313,798	1,285,270
Estate Tax	-	-	-	0%	0%	-	-	-	3,184
Local Government Funds	46,590	497,375	505,000	98%	5%	472,561	405,284	394,501	403,972
Other State Levied Monies	-	174,265	185,000	94%	0%	174,892	176,701	178,494	179,852
Cable Franchise Fees	-	391,694	250,000	157%	58%	248,260	341,133	363,334	374,177
Liquor/Beer Permits	-	62,086	70,000	89%	-9%	68,467	72,864	68,642	67,145
State Patrol Fines	-	7,703	15,000	51%	-44%	13,852	14,800	16,590	13,115
Unclaimed Funds	-	-	-	0%	0%	-	3,922	-	-
Public Vendor Licenses	50	2,959	-	0%	56%	1,900	-	2,450	1,350
Tax Abatement Monitoring Fees	-	4,092	4,500	91%	0%	4,080	5,649	3,059	4,470
Sale of Property	214	3,724	3,000	124%	1193%	288	1,465	8,162	3,093
Interest	5,041	231,947	455,000	51%	-57%	541,117	388,460	199,474	143,100
Rental Income	38,209	231,946	250,000	93%	190%	79,935	199,773	330,328	212,309
Donations	120	1,598	-	0%	0%	-	-	120	25
Refunds / Reimbursements	1,507,812	2,048,059	300,000	683%	542%	318,946	268,373	219,205	68,810
	2,313,280	16,076,118	21,637,500	74%	-21%	20,361,324	20,566,291	20,102,217	19,486,022

Division / Department Revenues

Police Department	11,968	283,161	463,500	61%	-23%	368,809	374,091	397,498	451,503
Police/Fire Marine Patrol	44,269	85,519	71,500	120%	31%	65,350	75,400	65,875	79,125
Fire Department	130	409,763	425,000	96%	1%	406,306	422,721	433,333	421,312
Oakland Cemetery	9,986	118,416	120,000	99%	4%	114,357	127,480	120,543	117,474
Planning	385	46,327	60,000	77%	0%	-	-	-	-
Community Development	2,000	62,081	40,000	155%	-33%	92,279	115,351	132,669	83,413
Building Division	22,796	310,737	300,000	104%	21%	255,792	440,260	306,882	266,689
Horticultural Services	9,840	70,578	95,000	74%	-26%	95,421	109,419	71,352	94,804
Jackson Street Pier	-	1,650	-	100%	-85%	11,035	-	-	-
City Manager/Finance/HR	-	71	30,000	0%	-97%	2,343	2,237	4,200	10,409
Admin Services / IT	33,758	79,526	75,000	106%	6%	75,262	47,159	73,639	70,444
Law Department	91	10,299	12,000	86%	3%	10,032	10,348	9,839	11,448
City Commission	-	208	-	100%	0%	-	-	-	-
Municipal Court	49,065	701,747	1,160,000	60%	-39%	1,154,924	1,053,701	1,019,516	1,035,320
Building Maintenance	-	8,689	5,000	174%	71%	5,091	4,236	4,819	4,093
Engineering	1,160	10,569	28,000	38%	-53%	22,701	22,024	18,034	24,981
Fleet Department	358	24,489	32,000	77%	0%	24,454	25,344	29,467	20,940
Admin Support	-125,778	161,230	-	100%	343%	36,393	-	-	-
	173,229	2,385,059	2,917,000	82%	-13%	2,740,549	2,829,771	2,687,667	2,691,955

Total General Fund Revenues

2,486,509 18,461,177 24,554,500 75% -20% 23,101,873 23,396,062 22,789,884 22,177,977

General Fund Expenses

Wages/Fringes	544,531	10,821,316	14,316,662	76%	-23%	13,282,192	14,131,160	14,174,906	13,423,889
Travel & Training	298	24,659	117,000	21%	-62%	61,379	64,620	55,299	53,444
Contractual Services	258,620	2,802,372	2,955,513	95%	4%	2,607,055	2,690,621	2,506,344	2,300,829
Supplies & Materials	61,110	565,905	942,920	60%	-6%	689,074	604,048	626,332	585,064
Major Expendable	-	27,200	305,123	9%	-68%	88,604	85,854	85,765	24,242
Transfers / Other	1,547,789	4,814,107	5,917,108	81%	-15%	6,261,696	5,674,202	5,099,396	5,473,105
Total General Fund Expenses	2,412,347	19,055,560	24,554,326	78%	-18%	22,989,999	23,250,505	22,548,041	21,860,573

Net Gain / (Loss)

74,161 (594,383) 111,874 145,557 241,843 317,404

Ending Cash Balance, 12/31/2020

\$ 4,392,320

Expenditures by Department

	January	February	March	April	May	June	July	August	Sept	October	November	December	TOTAL
Police	496,356	332,006	317,582	418,577	338,426	363,957	133,270	342,425	363,092	335,093	365,769	301,823	3,639,054
Fire	406,119	409,214	337,487	338,064	349,993	388,763	219,344	346,709	388,444	292,890	427,868	227,048	3,699,982
Street Lighting	41,537	21,088	376	62,460	1,451	21,836	22,488	715	22,430	43,536	381	22,981	261,765
Oakland Cemetery	28,228	21,484	19,281	20,599	24,569	30,590	24,558	21,778	35,787	24,475	16,609	9,542	281,674
Planning	48,878	25,824	32,129	23,335	13,770	19,712	40,932	11,457	30,824	17,668	9,461	(7,829)	267,817
Community Development	74,436	49,958	25,036	44,677	110,741	55,358	44,897	23,699	36,029	15,559	19,125	(62,090)	444,006
Building	36,916	26,154	25,336	25,624	30,497	38,514	20,542	19,390	23,920	21,205	16,875	16,052	304,998
Horticultural Services	101,787	79,307	68,919	86,928	76,882	94,983	83,927	74,455	97,815	101,139	85,431	111,625	1,080,180
Jackson Street Pier	-	-	-	-	-	321	209	207	242	500	283	1,404	3,234
City Manager	20,166	16,969	35,818	11,880	13,970	13,621	12,257	10,107	12,818	9,672	9,219	21,791	190,198
Admin Services	8,471	6,031	6,018	11,723	7,003	7,244	6,238	6,093	7,424	6,403	4,193	3,101	81,148
Finance Department	33,817	8,183	7,552	7,609	6,199	7,273	7,678	7,395	8,099	6,630	6,240	(3,222)	104,842
Income tax	51,199	41,083	33,276	29,855	27,047	21,430	25,138	32,571	30,011	26,260	25,468	20,136	368,467
Information Technology	31,905	13,152	23,317	12,967	23,250	17,689	11,098	17,379	17,804	38,603	12,451	12,517	234,520
Law	25,687	18,374	17,186	18,125	20,628	17,935	17,166	22,309	22,109	16,763	12,539	11,361	222,300
City Commission	10,003	5,669	7,438	5,446	5,506	6,613	9,752	25,887	9,147	4,458	4,584	(14,224)	81,132
Muni Court	96,389	76,384	66,415	65,135	84,499	9,127	85,564	74,760	89,683	88,843	63,537	93,451	908,049
Building Maintenance	62,523	42,162	32,753	60,012	34,903	42,641	58,376	52,370	56,618	36,821	61,243	66,898	621,691
Engineering	34,906	28,356	34,961	23,478	27,356	30,834	17,271	22,100	24,729	20,218	16,796	23,900	308,765
Fleet	57,651	39,513	(22,285)	41,682	43,529	49,509	57,096	36,279	17,429	(22,819)	30,117	1,516	343,287
Admin Support	293,780	268,187	84,141	1,081,675	138,496	230,147	411,949	203,247	148,498	544,390	304,205	1,572,618	5,608,451
Total by Department	1,960,751	1,529,098	1,152,734	2,389,850	1,378,715	1,468,096	1,309,749	1,351,335	1,442,951	1,628,306	1,492,395	2,430,399	19,055,560

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	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413
November	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682
December	4,392,320	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	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

FULL-TIME EMPLOYEES

	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	44	45	45	46	47	47	47	48	48	48	48	48	48	47	47	48	48	48	48	48	47	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
Fire	45	44	45	46	46	47	47	48	47	47	48	48	48	48	48	48	48	48	48	48	48	47	48	47	48	48
Cemetery	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	4
Planning	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	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	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	8	8	8	8	8	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	9	9	9	9
Customer Acct Office	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	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	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	16	16	16	16	17	17	18	18	18	18	18	18	17	17	17	17	17	18	18	18	18	18
Sewer Maintenance	10	10	10	10	10	11	10	10	11	11	11	11	11	11	11	11	12	10	11	11	11	11	10	11	11	11
Street Dept	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	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	4	4	4	4	4	4	4	4	4	4	5	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	2	2	3	3	3	3	3	3	3	3	3	3	3
Law	3	3	3	2	2	3	3	3	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3
Commission Clerk	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
Building Maintenance/Pub Srv	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	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	6	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
Fleet Maintenance	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	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	247