

**Financial Report
November 30, 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 \$15,974,668 down 27% when compared to \$22,026,542 collected through November 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$9,084,528 and the 2019 YTD amount was \$10,569,618 (down 14%)
- **Admissions tax**- The 2020 YTD amount is \$645,122 and the 2019 YTD amount was \$4,083,930 (down 84%)
- **Lodging tax** - The 2020 YTD amount is \$419,837 and the 2019 YTD amount was \$1,469,166 (down 71%)

General Fund Expenses:

Total 2020 YTD expenditures are \$16,662,600 down 16% when compared to the YTD figure of \$19,785,83 for 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,298,772. 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 2008 - 252
	December 2007 - 253
	December 2006 - 260
	December 2005 - 266
	December 2004 - 280
	December 2003 - 291

Payroll Stabilization Fund Balance: \$640,712.72

**General Fund
November 30, 2020**

	2020 Monthly	2020	2020	% of	% +/-	2019	2018	2017	2016	
	Actual Amount	YTD Actual	YTD Budget	Budget		Prev YR	YTD Actual	YTD Actual	YTD Actual	YTD Actual
Beginning Balance, 1/1/2020		\$ 4,986,704								
Revenues										
General Revenues										
Property Tax	-	1,553,940	1,575,000	99%	0%	1,560,634	1,523,484	1,520,726	1,506,564	
Income Tax	760,151	9,084,528	11,750,000	77%	-14%	10,569,618	10,829,103	10,441,020	10,176,986	
Admissions Tax	119,252	645,122	4,750,000	14%	-84%	4,083,930	4,152,314	4,241,332	4,332,596	
Lodging Tax	45,737	419,837	1,525,000	28%	-71%	1,469,166	1,472,212	1,311,039	1,274,055	
Estate Tax	-	-	-	0%	0%	-	-	-	3,184	
Local Government Funds	45,287	450,785	505,000	89%	3%	436,395	368,943	360,922	369,254	
Other State Levied Monies	-	174,265	185,000	94%	0%	174,892	176,701	178,494	179,852	
Cable Franchise Fees	81,408	391,694	250,000	157%	58%	248,260	341,133	363,334	374,177	
Liquor/Beer Permits	1,155	62,086	70,000	89%	-9%	68,467	72,864	68,642	67,145	
State Patrol Fines	-	7,703	15,000	51%	-41%	13,085	12,533	15,385	12,000	
Unclaimed Funds	-	-	-	0%	0%	-	3,494	-	-	
Public Vendor Licenses	250	2,909	-	0%	0%	-	-	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	62	3,510	3,000	117%	0%	288	1,465	7,150	3,093	
Interest	11,061	226,905	455,000	50%	-50%	455,265	312,591	181,410	130,651	
Rental Income	21,087	193,737	250,000	77%	192%	66,383	186,746	300,891	206,880	
Donations	60	1,478	-	0%	0%	-	-	120	25	
Refunds / Reimbursements	269,018	540,247	300,000	180%	52%	355,302	268,318	216,950	68,808	
	1,354,528	13,762,838	21,637,500	64%	-29%	19,505,764	19,727,549	19,212,923	18,711,089	

Division / Department Revenues

Police Department	25,342	271,192	463,500	59%	-22%	349,100	364,168	370,118	420,911
Police/Fire Marine Patrol	21,875	41,250	71,500	58%	13%	36,425	35,450	45,875	42,575
Fire Department	786	409,633	425,000	96%	1%	405,910	422,542	426,183	421,277
Oakland Cemetery	17,107	108,430	120,000	90%	-2%	110,718	114,825	107,236	110,017
Planning	475	45,942	60,000	77%					
Community Development	-	60,081	40,000	150%	0%	91,248	93,984	124,029	79,666
Building Division	11,848	287,941	300,000	96%	23%	234,734	412,600	288,397	235,337
Horticultural Services	6,941	60,739	95,000	64%	-30%	86,665	72,858	64,484	87,248
Jackson Street Pier	300	1,650	-	0%					
City Manager/Finance/HR	-	70	30,000	0%	-97%	2,343	1,683	4,200	10,409
Admin Services	2,757	45,769	75,000	61%	3%	44,367	41,241	43,977	41,655
Law Department	120	10,208	12,000	85%	2%	9,966	10,246	9,839	11,409
City Commission	-	208	-	100%	100%	-	-	-	-
Municipal Court	133,720	652,681	1,160,000	56%	0%	1,096,404	984,968	931,075	900,862
Building Maintenance	100	8,689	5,000	174%	71%	5,091	1,036	4,819	4,093
Engineering	745	9,409	28,000	34%	0%	23,463	20,599	16,859	20,305
Mechanic Department	560	24,130	32,000	75%	-1%	24,344	25,344	27,546	15,239
Admin Support	656	173,808	-	100%					
	223,330	2,211,831	2,917,000	76%	-12%	2,520,778	2,601,543	2,464,639	2,401,002
					0%				
Total General Fund Revenues	1,577,858	15,974,668	24,554,500	65%	-27%	22,026,542	22,329,092	21,677,561	21,112,091

General Fund Expenses

Wages/Fringes	1,009,110	10,296,173	14,316,662	72%	82%	12,628,331	13,411,380	13,304,980	12,684,931
Travel & Training	506	24,361	117,000	21%	42%	58,522	62,926	48,268	50,901
Contractual Services	198,205	2,543,752	2,955,513	86%	107%	2,374,303	2,412,547	2,290,448	2,072,998
Supplies & Materials	71,598	504,795	942,920	54%	81%	626,295	555,164	590,500	539,876
Major Expendable	3,519	27,200	305,123	9%	33%	81,621	77,518	82,364	18,194
Transfers / Other	209,456	3,266,318	5,917,108	55%	81%	4,016,766	4,068,345	3,536,990	2,990,877
Total General Fund Expenses	1,492,394	16,662,600	24,554,326	68%	84%	19,785,837	20,587,880	19,853,550	18,357,778
Net Gain / (Loss)	85,464	(687,931)				2,240,705	1,741,212	1,824,011	2,754,313

Ending Cash Balance, 11/30/2020

\$ 4,298,772

Expenditures by Department	January	February	March	April	May	June	July	August	Sept	October	November
Police	496,356	332,006	317,582	418,577	338,426	363,957	133,270	342,425	363,092	335,093	365,769
Fire	406,119	409,214	337,487	338,064	349,993	388,763	219,344	346,709	388,444	292,890	427,868
Street Lighting	41,537	21,088	376	62,460	1,451	21,836	22,488	715	22,430	43,536	381
Oakland Cemetery	28,228	21,484	19,281	20,599	24,569	30,590	24,558	21,778	35,787	24,475	16,609
Planning	48,878	25,824	32,129	23,335	13,770	19,712	40,932	11,457	30,824	17,668	9,461
Community Development	74,436	49,958	25,036	44,677	110,741	55,358	44,897	23,699	36,029	15,559	19,125
Building	36,916	26,154	25,336	25,624	30,497	38,514	20,542	19,390	23,920	21,205	16,875
Horticultural Services	101,787	79,307	68,919	86,928	76,882	94,983	83,927	74,455	97,815	101,139	85,431
Jackson Street Pier	-	-	-	-	-	321	209	207	242	500	283
City Manager	20,166	16,969	35,818	11,880	13,970	13,621	12,257	10,107	12,818	9,672	9,219
Admin Services	8,471	6,031	6,018	11,723	7,003	7,244	6,238	6,093	7,424	6,403	4,193
Finance Department	33,817	8,183	7,552	7,609	6,199	7,273	7,678	7,395	8,099	6,630	6,240
Income Tax	51,199	41,083	33,276	29,855	27,047	21,430	25,138	32,571	30,011	26,260	25,468
Information Technology	31,905	13,152	23,317	12,967	23,250	17,689	11,098	17,379	17,804	38,603	12,451
Law	25,687	18,374	17,186	18,125	20,628	17,935	17,166	22,309	22,109	16,763	12,539
City Commission	10,003	5,669	7,438	5,446	5,506	6,613	9,752	25,887	9,147	4,458	4,584
Muni Court	96,389	76,384	66,415	65,135	84,499	9,127	85,564	74,760	89,683	88,443	63,537
Building Maintenance	62,523	42,162	32,753	60,012	34,903	42,641	58,376	52,370	56,618	36,821	61,243
Engineering	34,906	28,356	34,961	23,478	27,356	30,834	17,271	22,100	24,729	20,218	16,796
Mechanic	57,651	39,513	(22,285)	41,682	43,529	49,509	57,096	36,279	17,429	(22,819)	30,117
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
Total by Department	1,960,751	1,529,098	1,152,734	2,389,850	1,378,715	1,468,096	1,309,749	1,351,334	1,442,952	1,628,306	1,492,394

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		4,986,704	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			

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			

FULL-TIME EMPLOYEES

	20-Nov	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	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18			
Police Patrol	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	47	47	48	48	48	48	48	48	48	48	48	48	
Police Records	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	21	
Fire	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	48	48	48	48	48	48	48	48	48	48	48	48	48
Cemetery	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	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	3	3	3	
Planning	2	2	2	2	3	3	5	5	5	5	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Community Dev	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	16	16	16	16	16	16	16	16	16	16	16	16	16
Building Dept	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	5	5	5	5	5	5	5	5	5		
Hort Services	8	8	8	8	8	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10
Customer Acct Office	4	4	4	4	4	4	5	5	5	5	5	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	4	
BIWW	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	15	15	15	15	15	15	15	15	15	15	15	15
Water Distribution	11	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10
Water Pollution Control Plant	17	17	17	16	16	16	17	17	18	18	18	18	18	18	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Sewer Maintenance	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	11	11	11	11	11	11	11	11	11	11	11	11
Street Dept	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	11	11	11	11	11	11	11	11	11	11	11	11	11
City Manager	3	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	3	3	3	3	3	3	3	3	3	3	
HR / IT	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	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	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Law	3	3	2	2	2	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	4	4	4	4	
Commissioners / Clerk	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	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	12	12	12	12
Building Maintenance/Pub Srv	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	5	5	5	5	5	5	5	5	5	5	5	
Engineer	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	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	2	2	2	
Fleet Maintenance	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	5	5	5	5	5	5	5	5	5	5		
TOTAL	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	245	244	246	246	246	246	245	246	243	246	245		