

Financial Report
January 31, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$908,761 down 20% when compared to \$1,669,445 collected through January 2020. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$636,503 and the 2020 YTD amount was \$1,178,718 (down \$542,215; -46%)
- **Admissions tax**- The 2021 YTD amount is \$1,549 and the 2020 YTD amount was \$44,093 (down \$42,544; -96%)
- **Lodging tax** - The 2021 YTD amount is \$7,397 and the 2020 YTD amount was \$16,908 (down \$9,511; -56%)

General Fund Expenses:

Total 2021 YTD expenditures are \$1,056,402 down 46% when compared to the YTD figure of \$1,960,751 for 2020.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,244,679. 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 221	December 2020 - 221
	December 2019 - 252
	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
January 31, 2021**

2021 Monthly	2021	2021	% of		% + / -	2020	2019	2018	2017
Actual Amount	YTD Actual	YTD Budget	Budget		Prev. Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/2020 **\$ 4,392,320**

Revenues

General Revenues

Property Tax	-	-	1,612,600	0%	0%	-	-	1,547	-
Income Tax	636,503	636,503	9,720,000	7%	-46%	1,178,718	918,439	1,101,674	1,065,409
Admissions Tax	1,549	1,549	1,700,000	0%	-96%	44,093	406	17,314	71,375
Lodging Tax	7,397	7,397	950,000	1%	-56%	16,908	14,514	19,964	16,563
Local Government Funds	44,508	44,508	500,000	9%	5%	42,576	32,431	-	-
Other State Levied Monies	1,167	1,167	174,200	1%	-3%	1,198	1,210	32,040	34,478
Cable Franchise Fees	-	-	310,000	0%	-100%	77,467	-	1,208	1,286
Liquor/Beer Permits	-	-	68,000	0%	0%	-	2,853	-	-
State Patrol Fines	2,150	2,150	11,000	20%	4%	2,059	-	-	-
Unclaimed Funds	-	-	-	0%	0%	-	-	1,028	892
Public Vendor Licenses	-	-	2,500	0%	0%	-	-	-	-
Tax Abatement Monitoring Fees	-	-	4,000	0%	0%	-	-	-	-
Sale of Property	-	-	-	0%	0%	-	12,153	-	-
Interest	880	880	195,000	0%	-58%	2,078	-	-	6,627
Rental Income	-	-	170,000	0%	0%	-	-	-	1,050
Donations	-	-	-	0%	0%	-	-	-	-
Refunds / Reimbursements	3,756	3,756	25,000	15%	439%	697	555	-	114
Total	697,911	697,911	15,442,300	5%	-49%	1,365,794	982,561	1,174,774	1,197,794

Division / Department Revenues

Police Department	17,321	17,321	315,150	5%	-42%	29,667	35,735	19,666	22,687
Police/Fire Marine Patrol	15,029	15,029	75,000	20%	-21%	18,975	625	10,300	675
Fire Department	52,662	52,662	405,600	13%	-17%	63,115	88,939	101,531	81,159
Oakland Cemetery	12,703	12,703	103,000	12%	74%	7,309	8,441	23,633	7,531
Planning	13,600	13,600	28,500	48%	0%	-	-	-	-
Community Development	-	-	-	0%	-100%	13,926	7,480	9,245	15,832
Building Division	28,457	28,457	263,000	11%	-27%	39,083	32,249	45,786	46,629
Horticultural Services	7,921	7,921	70,000	11%	24%	6,406	11,918	6,552	6,756
Jackson Street Pier	5,300	5,300	15,000	35%	0%	-	-	-	-
City Manager/Finance/HR	-	-	-	0%	0%	-	373	100	524
Data Processing Center	785	785	55,000	1%	-83%	4,753	2,518	3,088	3,039
Law Department	122	122	10,000	1%	15%	106	69	9,382	54
City Commission	-	-	-	0%	0%	-	-	-	-
Municipal Court	56,398	56,398	945,000	6%	-48%	109,301	93,741	74,527	52,263
Building Maintenance	50	50	3,000	2%	-99%	7,721	-	-	-
Engineering	355	355	8,700	4%	-46%	660	1,572	915	2,100
Mechanic Department	148	148	500	30%	-91%	1,669	3,045	1,865	-
Admin Support	-	-	80,000	0%	-100%	960	-	-	-
Total	210,850	210,850	2,377,450	9%	-31%	303,651	286,703	306,591	239,249

Total General Fund Revenues **908,761** **908,761** **17,819,750** **5%** **1,669,445** **1,269,264** **1,481,365** **1,437,043**

General Fund Expenses

Wages/Fringes	991,540	991,540	-	-29%	1,389,344	1,171,274	1,101,318	908,694
Travel & Training	835	835	-	-91%	8,991	2,349	4,162	2,340
Contractual Services	122,514	122,514	-	-62%	319,562	201,684	206,313	176,906
Supplies & Materials	8,991	8,991	-	-83%	51,410	42,614	49,062	42,804
Major Expendable	55	55	-	-94%	870	1,139	-	-
Transfers / Other	(67,532)	(67,532)	-	-135%	190,574	102,633	110,124	96,004
Total General Fund Expenses	1,056,402	1,056,402		-46%	1,960,751	1,521,693	1,470,980	1,226,749

Net Gain / (Loss) (147,642) (147,642) (291,306) (252,429) 10,386 210,294

Ending Cash Balance, 1/31/2021 **\$ 4,244,678**

Expenditures by Department	January
Police	367,387
Fire	313,770
Street Lighting	22,502
Oakland Cemetery	17,155
Community Development	23,181
Economic Development	23,170
Building	21,393
Horticultural Services	75,747
City Manager	15,303
Admin Services	4,136
Finance Department	8,046
Income tax	22,937
Information Technology	12,279
Law	17,244
City Commission	6,857
Muni Court	76,012
Building Maintenance	25,820
Engineering	22,135
Mechanic	29,986
Admin Support	(48,658)
Total by Department	1,056,402

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		4,502,538	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250
March		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			
March			
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			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	44	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	2	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
Planning	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	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	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Hort Services	7	8	8	8	8	8	8	9	9	10	10	10	10	10	9	9	9	9	9	10	10	10	10	9	9	9	9
Customer Acct Office	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	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	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	16	16	16	16	17	17	18	18	18	18	18	18	18	17	17	17	17	18	18	18	18	18
Sewer Maintenance	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	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	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
HR / IT	3	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	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3
Law	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	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
Building Maintenance/Pub Srv	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	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	2
Fleet Maintenance	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	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	247