

Financial Report
April 30, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$5,236,915, down 10% when compared to \$6,126,546 collected through April 2020. However, we have collected 29% 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 \$3,093,589 and the 2020 YTD amount was \$3,559,126 (down \$465,537; -13%)
- **Admissions tax**- The 2021 YTD amount is \$19,713 and the 2020 YTD amount was \$52,575 (down \$32,862; -63%)
- **Lodging tax** - The 2021 YTD amount is \$9,466 and the 2020 YTD amount was \$58,996 (down \$49,530; -84%)

General Fund Expenses:

Total 2021 YTD expenditures are \$4,950,473 down 30% when compared to the YTD figure of \$7,031,476 for 2020. We have expended 25% 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 \$4,678,762. 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
	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
April 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	YTD Actual

Beginning Balance, 1/1/2021

\$ 4,392,320

Revenues

General Revenues

Property Tax	1,412	860,559	1,612,600	53%	2%	841,911	857,075	864,056	799,919
Income Tax	916,799	3,093,589	9,720,000	32%	-13%	3,559,126	3,168,045	3,391,274	3,149,704
Admissions Tax	6,746	19,713	1,700,000	1%	-63%	52,575	15,813	30,289	83,651
Lodging Tax	1,851	9,466	950,000	1%	-84%	58,996	71,501	66,958	57,349
Local Government Funds	59,573	198,807	500,000	40%	48%	134,341	125,568	125,103	126,353
Other State Levied Monies	85,487	86,655	174,200	50%	3389%	2,483	87,832	88,911	89,785
Cable Franchise Fees	-	72,480	310,000	23%	-54%	156,385	155,461	86,233	94,276
Liquor/Beer Permits	-	18	68,000	0%	-99%	3,022	60,954	7,286	986
State Patrol Fines	4,702	5,068	11,000	46%	32%	3,842	5,160	3,645	892
Unclaimed Funds	-	-	-	0%	0%	-	-	-	-
Public Vendor Licenses	700	1,300	2,500	52%	0%	-	-	-	1,950
Tax Abatement Monitoring Fees	1,000	3,273	4,000	82%	1537%	200	4,080	5,249	3,059
Sale of Property	-	-	-	0%	0%	-	-	1,465	-
Interest	44,399	49,318	195,000	25%	-60%	122,748	136,201	59,134	44,682
Rental Income	785	2,479	170,000	1%	-98%	108,388	15,058	20,321	210,385
Donations	-	-	-	0%	0%	-	-	-	120
Refunds / Reimbursements	1,342	5,098	25,000	20%	-95%	94,007	29,445	-	827
	1,124,797	4,407,823	15,442,300	29%	-14%	5,138,025	4,732,193	4,749,922	4,663,937

Division / Department Revenues

Police Department	7,945	45,286	315,150	14%	-64%	124,654	106,854	86,200	102,297
Police/Fire Marine Patrol	314	15,778	75,000	21%	-18%	19,350	10,550	10,625	875
Fire Department	80,135	292,136	405,600	72%	8%	270,645	372,332	333,549	333,857
Oakland Cemetery	9,608	36,449	103,000	35%	19%	30,638	32,536	54,318	32,328
Planning	1,170	18,699	28,500	66%	-51%	38,372	-	-	-
Community Development	-	-	-	0%	0%	81	29,589	41,853	39,700
Building Division	23,493	81,379	263,000	31%	-89%	145,851	77,080	192,302	143,164
Horticultural Services	5,984	15,467	70,000	22%	0%	8,714	28,551	12,936	12,123
Jackson Street Pier	500	6,350	15,000	42%	0%	-	-	-	-
City Manager/Finance/HR	25,000	25,000	-	0%	35614%	70	373	1,168	1,048
Information Technology	1,996	8,990	55,000	16%	-12%	10,270	9,195	9,856	10,330
Law Department	82	387	10,000	4%	-96%	9,504	326	9,625	9,374
City Commission	-	-	-	0%	0%	-	-	-	-
Municipal Court	73,856	267,825	945,000	28%	0%	269,030	371,055	322,604	281,692
Building Maintenance	-	174	3,000	6%	-98%	7,792	837	-	-
Engineering	240	2,135	8,700	25%	-42%	3,700	6,399	5,981	6,530
Mechanic Department	2,243	2,394	500	479%	-57%	5,511	10,909	6,297	6,196
Admin Support	3,492	10,643	80,000	13%	-76%	44,339	0	-	-
	236,054	829,092	2,377,450	35%	-16%	988,521	1,056,585	1,087,313	979,514

Total General Fund Revenues

	1,360,851	5,236,915	17,819,750	29%	-10%	6,126,546	5,788,778	5,837,235	5,643,451
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General Fund Expenses

Wages/Fringes	730,916	3,330,792	12,985,651	26%	-22%	4,285,709	4,907,206	4,938,599	4,871,858
Travel & Training	4,926	10,570	70,225	15%	-38%	17,117	14,549	12,973	10,335
Contractual Services	168,545	804,171	2,958,780	27%	-22%	1,024,930	829,376	889,786	757,883
Supplies & Materials	95,386	192,949	825,182	23%	-18%	234,594	164,485	171,204	183,546
Major Expendable	3,677	10,935	141,700	8%	0%	-	17,696	23,257	1,694
Transfers / Other	502,185	601,056	2,972,900	20%	-59%	1,469,128	1,588,917	1,324,808	1,144,206
Total General Fund Expenses	1,505,635	4,950,473	19,954,438	25%	-30%	7,031,476	7,522,230	7,360,628	6,969,521

Net Gain / (Loss)	(144,784)	286,442				(904,930)	(1,733,452)	(1,523,393)	(1,326,070)
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Ending Cash Balance, 4/30/21

\$ 4,678,762

Expenditures by Department	January	February	March	April
Police	367,387	252,988	356,220	308,928
Fire	313,770	369,777	269,154	259,869
Street Lighting	22,502	43,739	22,216	299
Oakland Cemetery	17,155	14,644	14,772	15,901
Planning	23,181	20,994	16,476	19,013
Economic Development	23,170	13,123	(2,494)	13,116
Building	21,393	17,238	19,764	19,503
Horticultural Services	75,747	53,984	52,312	70,311
Jackson Street Pier	-	1,599	2,863	1,954
City Manager	15,303	13,108	13,168	13,927
Admin Services	4,136	3,087	5,539	3,241
Finance Department	8,046	6,381	6,593	6,862
Income tax	22,937	31,086	22,743	32,223
Information Technology	12,279	39,024	11,206	11,902
Law	17,244	14,243	14,580	16,103
City Commission	6,857	8,759	5,944	7,071
Muni Court	76,012	82,212	76,932	52,008
Building Maintenance	25,820	44,273	42,156	46,337
Engineering	22,135	22,541	17,521	20,984
Mechanic	29,986	31,354	(6,242)	42,918
Admin Support	(48,658)	232,290	110,568	543,166
Total by Department	1,056,402	1,316,445	1,071,992	1,505,635

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		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	4,964,493	2,297,068	2,667,425
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	6,773,714	3,584,441	3,189,274
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	46	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	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	3	3	3	
Planning	1	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	8	9	9	10	10	11	12	12	12	12	17	17	17	17	16	16	16	16	16	16	17	16	16	16	
Building Dept	5	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	7	8	8	8	8	8	8	9	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	10	9	9	9
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	
BIWW	14	14	14	14	14	14	14	14	14	13	14	14	16	16	16	15	14	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	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	17	17	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	11	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	11	10	11	11	11
Street Dept	9	9	9	9	9	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
City Manager	3	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	3	2
HR / IT	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
Finance / Tax	2	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	3
Law	3	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	3
Commission Clerk	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	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
Building Maintenance/Pub Srv	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	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
Fleet Maintenance	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
TOTAL	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	247	248	247		