

Financial Report
February 28, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$2,131,111, down 29% when compared to \$3,004,825 collected through February 2020. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$1,579,009 and the 2020 YTD amount was \$1,972,551 (down \$393,542; -20%)
- **Admissions tax**- The 2021 YTD amount is \$6,783 and the 2020 YTD amount was \$47,514 (down \$40,731; -86%)
- **Lodging tax** - The 2021 YTD amount is \$7,397 and the 2020 YTD amount was \$35,095 (down \$27,698; -79%)

General Fund Expenses:

Total 2021 YTD expenditures are \$2,372,847 down 32% when compared to the YTD figure of \$3,488,890 for 2020.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,150,584. 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
	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
February 28, 2021**

2021 Monthly Actual Amount	2021 YTD Actual	2021 YTD Budget	% of Budget	% +/- Prev. Yr	2020 YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	
Beginning Balance, 1/1/2021		\$ 4,392,320							
Revenues									
General Revenues									
Property Tax	-	1,612,600	0%	0%	-	1,429	2,766	1,057	
Income Tax	942,506	1,579,009	16%	-20%	1,972,551	1,636,690	1,881,551	1,798,012	
Admissions Tax	5,234	6,783	0%	-86%	47,514	2,985	20,098	73,782	
Lodging Tax	-	7,397	1%	-79%	35,095	28,828	28,338	24,236	
Local Government Funds	52,027	96,535	19%	3%	93,313	71,442	72,020	72,696	
Other State Levied Monies	-	1,167	1%	-53%	2,483	1,210	1,208	1,286	
Cable Franchise Fees	72,480	72,480	23%	-6%	77,467	85,839	86,233	94,276	
Liquor/Beer Permits	-	-	0%	-100%	3,022	2,853	-	-	
State Patrol Fines	-	2,150	20%	4%	2,059	2,202	2,400	892	
Public Vendor Licenses	-	-	0%	0%	-	-	-	-	
Tax Abatement Monitoring Fees	-	-	0%	0%	-	-	-	-	
Sale of Property	-	-	0%	0%	-	-	-	-	
Interest	1,322	2,202	1%	-96%	57,723	49,492	15,365	10,669	
Rental Income	889	889	1%	-99%	102,057	1,931	7,295	1,370	
Donations	-	-	0%	0%	-	-	-	-	
Refunds / Reimbursements	-	3,756	15%	439%	697	555	-	114	
	1,074,457	1,772,367	15,442,300	11%	-26%	2,393,981	1,885,456	2,117,272	2,078,391

Division / Department Revenues

Police Department	7,285	24,606	315,150	8%	-73%	89,972	47,495	44,565	41,007
Police/Fire Marine Patrol	238	15,268	75,000	20%	-20%	19,125	10,500	10,425	725
Fire Department	56,523	109,185	405,600	27%	-9%	120,584	179,228	186,681	152,161
Oakland Cemetery	8,125	20,828	103,000	20%	30%	16,066	18,208	36,714	10,014
Planning	2,525	16,125	28,500	57%	0%	-	-	-	-
Community Development	-	-	-	0%	-100%	21,436	22,092	21,562	20,198
Building Division	13,342	41,799	263,000	16%	-63%	114,410	50,442	66,323	65,611
Horticultural Services	1,156	9,077	70,000	13%	23%	7,405	16,106	9,169	9,550
Jackson Street Pier	-	5,300	15,000	35%	0%	-	-	-	-
City Manager/Finance/HR	-	-	-	0%	-100%	71	373	653	524
Information Technology	2,781	3,566	55,000	6%	-35%	5,516	3,700	4,398	5,514
Law Department	-	122	10,000	1%	-99%	9,430	164	9,458	106
City Commission	-	-	-	0%	0%	-	-	-	-
Municipal Court	53,873	110,271	945,000	12%	-41%	187,343	167,780	176,762	123,040
Building Maintenance	-	50	3,000	2%	-99%	7,721	-	-	-
Engineering	420	775	8,700	9%	-72%	2,765	3,034	1,645	2,840
Mechanic Department	-	148	500	30%	-91%	1,705	5,859	5,776	3,073
Admin Support	1,625	1,625	80,000	2%	-78%	7,295	-	-	-
	147,894	358,744	2,377,450	15%	-41%	610,844	524,981	574,132	434,362
Total General Fund Revenues	1,222,351	2,131,111	17,819,750	12%	-29%	3,004,825	2,410,437	2,691,404	2,512,752

General Fund Expenses

Wages/Fringes	860,164	1,851,703	12,985,651	14%	-24%	2,441,847	2,439,077	2,420,579	2,381,756
Travel & Training	1,557	2,392	70,225	3%	-81%	12,304	4,655	5,326	5,963
Contractual Services	187,237	399,421	2,958,780	13%	-28%	552,607	467,820	485,201	454,385
Supplies & Materials	24,281	33,272	825,182	4%	-68%	104,761	84,249	91,337	89,592
Major Expendable	7,203	7,257	141,700	5%	0%	-	10,829	-	-
Transfers / Other	146,334	78,801	2,972,900	3%	-79%	377,371	463,119	231,185	254,031
Total General Fund Expenses	1,226,775	2,372,847	19,954,438	12%	-32%	3,488,890	3,469,749	3,233,628	3,185,727
Net Gain / (Loss)	(4,424)	(241,736)					(1,059,313)	(542,224)	(672,975)

Ending Cash Balance, 2/28/2021 **\$ 4,150,584**

Expenditures by Department	January	February
Police	367,387	252,988
Fire	313,770	369,777
Street Lighting	22,502	43,739
Oakland Cemetery	17,155	14,644
Community Development	23,181	20,994
Economic Development	23,170	13,123
Building	21,393	17,238
Horticultural Services	75,747	53,984
Jackson Street Pier	-	1,599
City Manager	15,303	13,108
Admin Services	4,136	3,087
Finance Department	8,046	6,381
Income Tax	22,937	31,086
Information Technology	12,279	39,024
Law	17,244	14,243
City Commission	6,857	8,759
Muni Court	76,012	82,212
Building Maintenance	25,820	44,273
Engineering	22,135	22,541
Mechanic	29,986	31,354
Admin Support	(48,658)	232,290
Total by Department	1,056,402	1,316,445

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		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			
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			
April			
May			
June			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	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	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	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	4
Planning	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	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	5
Hort Services	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	9	9	9
Customer Acct Office	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	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	10	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10	10	10
Water Pollution Control Plant	17	17	17	17	17	17	16	16	16	16	17	17	18	18	18	18	18	18	18	17	17	17	17	17	18	18	18	18
Sewer Maintenance	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	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	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	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	3	2	2	2	3	3	3	3	3	3	3	3	3	3
Law	3	3	3	3	3	3	2	3	3	3	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
Commission Clerk	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
Building Maintenance/Pub Srv	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	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	6	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
Fleet Maintenance	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	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	