

**General Fund
January 31, 2020**

2020 Monthly	2020	2020	2019	2018	2017	2016
Actual Amount	YTD Budget	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/2020 **\$ 4,986,704**

Revenues

General Revenues

Property Tax	-	-	-	1,547	-	-
Income Tax	1,178,718	-	1,178,718	918,439	1,101,674	1,065,409
Admissions Tax	44,093	-	44,093	406	17,314	71,375
Lodging Tax	16,908	-	16,908	14,514	19,964	16,563
Estate Tax	-	-	-	-	-	-
Local Government Funds	42,576	-	42,576	32,431	-	-
Other State Levied Monies	1,198	-	1,198	1,210	32,040	34,478
Cable Franchise Fees	77,467	-	77,467	-	1,208	1,286
Liquor/Beer Permits	-	-	-	2,853	-	-
State Patrol Fines	2,059	-	2,059	-	-	-
Unclaimed Funds	-	-	-	-	1,028	892
Public Vendor Licenses	-	-	-	-	-	-
Tax Abatement Monitoring Fees	-	-	-	-	-	-
Sale of Property	-	-	-	12,153	-	-
Interest	2,078	-	2,078	-	-	6,627
Rental Income	-	-	-	-	-	1,050
Donations	-	-	-	-	-	-
Refunds / Reimbursements	697	-	697	555	-	114
	1,365,795		1,365,795	982,561	1,174,774	1,197,794
						1,166,571

Division / Department Revenues

Police Department	29,667	-	29,667	35,735	19,666	22,687
Police/Fire Marine Patrol	18,975	-	18,975	625	10,300	675
Fire Department	63,115	-	63,115	88,939	101,531	81,159
Oakland Cemetery	7,309	-	7,309	8,441	23,633	7,531
Community Development	13,926	-	13,926	7,480	9,245	15,832
Building Division	39,083	-	39,083	32,249	45,786	46,629
Horticultural Services	6,406	-	6,406	11,918	6,552	6,756
City Manager/Finance/HR	-	-	-	373	100	524
Data Processing Center	4,753	-	4,753	2,518	3,088	3,039
Law Department	106	-	106	69	9,382	54
City Commission	-	-	-	-	-	-
Municipal Court	109,301	-	109,301	93,741	74,527	52,263
Building Maintenance	7,721	-	7,721	-	-	-
Engineering	660	-	660	1,572	915	2,100
Mechanic Department	1,669	-	1,669	3,045	1,865	-
Admin Support	960	-	960	-	-	-
	303,650		303,650	286,703	306,591	239,249
						196,025

Total General Fund Revenues 1,669,445 1,669,445 1,269,264 1,481,365 1,437,043 1,362,595

General Fund Expenses

Wages/Fringes	1,389,344	-	1,389,344	1,171,274	1,101,318	908,694
Travel & Training	8,991	-	8,991	2,349	4,162	2,340
Contractual Services	319,562	-	319,562	201,684	206,313	176,906
Supplies & Materials	51,410	-	51,410	42,614	49,062	42,804
Major Expendable	870	-	870	1,139	-	-
Transfers / Other	190,574	-	190,574	102,633	110,124	96,004
Total General Fund Expenses	1,960,751		1,960,751	1,521,693	1,470,980	1,226,749
						1,271,605

Net Gain / (Loss) (291,306) (291,306) (252,429) 10,386 210,294 90,990

Ending Cash Balance, 1/31/2020 **\$ 4,695,397**

Expenditures by Department

Police	496,356
Fire	406,119
Street Lighting	41,537
Oakland Cemetery	28,228
Community Development	48,878
Economic Development	74,436
Building	36,916
Horticultural Services	101,787
City manager	20,166
Admin Services	8,471
Finance Department	33,817
Income tax	51,199
Information Technology	31,905
Law	25,687
City Commission	10,003
Muni Court	96,389
Building Maintenance	62,523
Engineering	34,906
Mechanic	57,651
Admin Support	293,780
Total by Department	1,960,751

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2020	2019	2018	2017	2016	2015	2014	2013
January	4,695,397	4,695,397	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344
February		3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577
March		4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539
April		3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209
May		3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626
June		3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615
July		4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788
August		6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355
September		7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864
October		7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413
November		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			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

SEWER FUND - 2020

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,220,214	512,965	3,707,249
February			
March			
April			
May			
June			
July			
August			
September			
October			
November			
December			

Financial Report

January 31, 2020

(Cash Basis Information)

General Fund Revenues:

Total 2020 YTD actual General Fund revenues are \$1,668,485, compared with \$1,269,264 at January 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$1,178,718 and the 2019 YTD amount was \$918,439 (up 28%)
- **Admissions tax**- The 2020 YTD amount is \$44,093 and the 2019 YTD amount was \$406 (\$43,597 was Cedar Point)
- **Lodging tax** - The 2020 YTD amount is \$16,908 and the 2019 YTD amount was \$14,514. (up 16%)

General Fund Expenses:

Total 2020 YTD actual General Fund expenses are up about 28% compared to actual amounts at January 2019. This is largely due to having three pay periods in January 2020. We have paid \$218,070 more in wages and fringes in 2020 compared to 2019.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,695,397. 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):

January 2020 - 254

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: \$1,031,536.47

FULL-TIME EMPLOYEES

	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	48	48	48	47	47	48	48	48	48	48	47	48	48	48	47	47	48	48	48	48	48	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
Fire	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
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3
Recreation	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	2
Community Dev	17	17	17	17	17	16	16	16	16	17	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3
Hort Services	10	10	9	9	9	9	10	10	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10
Customer Acct Office	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4
BIWW	15	14	14	14	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	11	11	10	10	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	10	10
Water Pollution Control Plant	18	18	18	18	18	17	17	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17
Sewer Maintenance	11	11	11	11	11	12	10	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	10	10	11
Street Dept	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10
City Manager	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	3
HR / IT	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
Finance / Tax	3	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4
Commissioners / 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
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
Building Maintenance/Pub Srv	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	7	7	7	7	7	7	7	7	6	6	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
Fleet Maintenance	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
	254	252	249	249	250	250	247	248	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245