

**Financial Report**  
**May 31, 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 15<sup>th</sup>.  
This will alter the timing of revenue and expenses this year.**

**General Fund Revenues:**

Total 2020 YTD actual General Fund revenues are \$7,666,752 up 1% when compared to \$7,596,090 collected through May 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$4,489,201 and the 2019 YTD amount was \$4,585,269 (down 2%)
- **Admissions tax**- The 2020 YTD amount is \$56,044 and the 2019 YTD amount was \$22,677
- **Lodging tax** - The 2020 YTD amount is \$59,836 and the 2019 YTD amount was \$78,081 (down 23%)

**General Fund Expenses:**

Total 2020 YTD expenditures are \$8,410,191 down 7% when compared to the YTD figure of \$9,089,086 for 2019.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$4,243,264. 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
	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**

**General Fund  
May 31, 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
<b>Beginning Balance, 1/1/2020</b>	<b>\$ 4,986,704</b>								
<b>Revenues</b>									
<b>General Revenues</b>									
Property Tax	1,496	843,407	1,575,000	54%		857,075	864,056	799,919	809,938
Income Tax	930,075	4,489,201	11,750,000	38%	-2%	4,585,269	4,774,312	4,738,293	4,320,545
Admissions Tax	3,469	56,044	4,750,000	1%	147%	22,677	40,391	91,392	22,266
Lodging Tax	841	59,836	1,525,000	4%	-23%	78,081	100,884	86,260	62,739
Local Government Funds	33,138	167,479	505,000	33%	-1%	168,790	160,585	160,211	163,632
Other State Levied Monies	85,842	88,326	185,000	48%	1%	87,832	88,911	89,785	90,573
Cable Franchise Fees	74,759	231,143	250,000	92%	49%	155,461	170,513	179,877	185,918
Liquor/Beer Permits		3,022	70,000	4%	-95%	60,954	69,269	61,003	58,182
State Patrol Fines		3,842	15,000	26%	-40%	6,356	3,645	5,994	5,306
Unclaimed Funds			-	0%	0%	-	-	-	-
Public Vendor Licenses	325	325	-	0%	0%	-	-	2,200	1,350
Tax Abatement Monitoring Fees		200	4,500	4%	-95%	4,080	5,449	3,059	4,470
Sale of Property			3,000	0%	-100%	288	1,465	-	1
Interest	33,111	155,859	455,000	34%	-23%	203,353	112,218	75,575	66,498
Rental Income	1,272	109,660	250,000	44%	558%	16,657	36,842	237,474	24,531
Donations	698	698	-	0%	0%	-	-	120	25
Refunds / Reimbursements	175,670	269,677	300,000	90%	167%	100,941	85,008	914	29,521
	1,340,694	6,478,719	21,637,500	30%	2%	6,347,814	6,513,546	6,532,076	5,845,494
<b>Division / Department Revenues</b>									
Police Department	7,437	132,091	463,500	28%	-1%	133,893	119,293	134,777	161,443
Police/Fire Marine Patrol	-	19,350	71,500	27%	83%	10,550	10,625	975	1,025
Fire Department	52,549	323,194	425,000	76%	-20%	402,685	412,677	412,574	399,374
Oakland Cemetery	3,752	34,389	120,000	29%	-18%	41,913	62,025	42,031	52,292
Planning	1,745	40,117	60,000	67%	0%	-	-	-	-
Community Development	60,000	60,081	40,000	150%	88%	31,959	45,617	44,350	30,669
Building Division	16,112	161,963	300,000	54%	65%	98,309	235,741	169,892	111,376
Horticultural Services	2,092	10,806	95,000	11%	-73%	40,640	23,185	22,178	33,404
City Manager/Finance/HR	-	70	30,000	0%	-81%	373	1,168	1,048	1,643
Admin Services	2,758	13,028	75,000	17%	-6%	13,926	11,885	13,369	14,597
Law Department	-	9,504	12,000	79%	2654%	345	9,708	9,463	1,728
City Commission	208	208	-	0%	0%	-	-	-	-
Municipal Court	33,974	303,004	1,160,000	26%	-33%	452,551	428,357	426,254	443,775
Building Maintenance	530	8,322	5,000	166%	834%	891	440	1,563	-
Engineering	459	4,159	28,000	15%	-52%	8,679	9,934	8,835	8,585
Mechanic Department	-	5,511	32,000	17%	-52%	11,561	9,332	17,454	8,273
Admin Support	17,896	62,236	0	0%	0%	-	-	-	-
	199,511	1,188,032	2,917,000	41%	-5%	1,248,275	1,379,987	1,304,763	1,268,185
<b>Total General Fund Revenues</b>	<b>1,540,205</b>	<b>7,666,752</b>	<b>24,554,500</b>	<b>31%</b>	<b>1%</b>	<b>7,596,090</b>	<b>7,893,533</b>	<b>7,836,839</b>	<b>7,113,679</b>
<b>General Fund Expenses</b>									
Wages/Fringes	1,070,904	5,356,612	14,316,662	37%	-11%	6,015,952	6,053,986	5,940,113	5,697,541
Travel & Training	560	17,677	117,000	15%	-23%	22,847	19,209	13,847	14,562
Contractual Services	264,600	1,289,530	2,955,513	44%	29%	1,002,348	1,217,242	1,035,050	891,059
Supplies & Materials	18,211	252,804	942,920	27%	18%	214,413	240,058	273,638	203,877
Major Expendable	-	-	305,123	0%	-100%	24,749	28,812	19,195	11,203
Transfers / Other	24,440	1,493,568	5,917,108	25%	-17%	1,808,776	1,453,815	1,314,860	1,341,683
<b>Total General Fund Expenses</b>	<b>1,378,715</b>	<b>8,410,191</b>	<b>24,554,326</b>	<b>34%</b>	<b>-7%</b>	<b>9,089,086</b>	<b>9,013,122</b>	<b>8,596,704</b>	<b>8,159,925</b>
Net Gain / (Loss)	161,490	(743,440)				(1,492,996)	(1,119,589)	(759,865)	(1,046,245)
<b>Ending Cash Balance, 5/31/2020</b>	<b>\$ 4,243,264</b>								
<b>Expenditures by Department</b>									
	<b>January</b>	<b>February</b>	<b>March</b>	<b>April</b>	<b>May</b>				
Police	496,356	332,006	317,582	418,577	338,426				
Fire	406,119	409,214	337,487	338,064	349,993				
Street Lighting	41,537	21,088	376	62,460	1,451				
Oakland Cemetery	28,228	21,484	19,281	20,599	24,569				
Community Development	48,878	25,824	32,129	23,335	13,770				
Economic Development	74,436	49,958	25,036	44,677	110,741				
Building	36,916	26,154	25,336	25,624	30,497				
Horticultural Services	101,787	79,307	68,919	86,928	76,882				
City Manager	20,166	16,969	35,818	11,880	13,970				
Admin Services	8,471	6,031	6,018	11,723	7,003				
Finance Department	33,817	8,183	7,552	7,609	6,199				
Income tax	51,199	41,083	33,276	29,855	27,047				
Information Technology	31,905	13,152	23,317	12,967	23,250				
Law	25,687	18,374	17,186	18,125	20,628				
City Commission	10,003	5,669	7,438	5,446	5,506				
Muni Court	96,389	76,384	66,415	65,135	84,499				
Building Maintenance	62,523	42,162	32,753	60,012	34,903				
Engineering	34,906	28,356	34,961	23,478	27,356				
Mechanic	57,651	39,513	(22,285)	41,682	43,529				
Admin Support	293,780	268,187	84,141	1,081,675	138,496				
<b>Total by Department</b>	<b>1,960,751</b>	<b>1,529,098</b>	<b>1,152,734</b>	<b>2,389,850</b>	<b>1,378,715</b>				

**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		3,597,327	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	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			
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	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			
July			
August			
September			
October			
November			
December			

FULL-TIME EMPLOYEES

	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	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	
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	2	2	2	2	2	
Fire	48	47	47	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	
Cemetery	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	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	4	4	4	4	4	4	4	4	4	4	4	
Planning	3	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	
Economic Dev	10	11	12	12	12	17	17	17	17	16	16	16	16	16	16	16	16	16	16	16	16	16	16	15	15	15	15	15	16	16	
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	
Hort Services	9	10	10	10	10	10	9	9	9	9	10	10	10	10	10	10	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10
Customer Acct Office	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	
BIWW	14	16	16	15	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	15	15
Water Distribution	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	16	17	17	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	17	17
Sewer Maintenance	10	11	11	11	11	11	11	11	11	11	12	10	11	11	11	10	11	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	11	11	11	11	11	11	10	9	9	9	9	9	9	10	10	10
City Manager	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	3	
HR / IT	4	4	4	4	4	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
Finance / Tax	2	2	2	2	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	3	3
Law	3	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4
Commissioners / Clerk	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
Building Maintenance/Pub Srv	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	4	6	5
Engineer	7	7	7	7	7	7	7	7	7	7	7	7	7	7	6	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	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
<b>TOTAL</b>	<b>239</b>	<b>250</b>	<b>251</b>	<b>252</b>	<b>253</b>	<b>252</b>	<b>249</b>	<b>249</b>	<b>250</b>	<b>250</b>	<b>247</b>	<b>248</b>	<b>247</b>	<b>248</b>	<b>247</b>	<b>247</b>	<b>248</b>	<b>247</b>	<b>245</b>	<b>244</b>	<b>246</b>	<b>246</b>	<b>246</b>	<b>246</b>	<b>246</b>	<b>245</b>	<b>246</b>	<b>243</b>	<b>246</b>	<b>245</b>	