

**Financial Report  
December 31, 2021  
(Cash Basis Information)**

**General Fund Revenues:**

Total 2021 YTD actual General Fund revenues are \$2,923,203, up 24% when compared to \$18,461,177 collected through December 2020. We have collected 129% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$11,270,481 and the 2020 YTD amount was \$9,783,648 (up \$1,486,833; +15%)
- **Admissions tax**- The 2021 YTD amount is \$4,602,303 and the 2020 YTD amount was \$645,559 (up \$3,956,744)
- **Lodging tax** - The 2021 YTD amount is \$1,349,615 and the 2020 YTD amount was \$435,523 (up \$914,092)

**General Fund Expenses:**

Total 2021 YTD expenditures are \$22,422,020 up 18% when compared to the YTD figure of \$19,055,560 for 2020. We expended 93% of our general fund budget for 2021.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$4,893,503. 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
May 222	December 2016 - 239
June 223	December 2015 - 225
July 223	December 2014 - 211
August 225	December 2013 - 212
Sept. 229	December 2012 - 215
Oct. 230	December 2011 - 220
Nov. 233	December 2010 - 216
Dec. 235	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:** \$399,667.34

**General Fund  
December 31, 2021**

2021 Monthly	2021	2021	% of
Actual Amount	YTD Amount	Budget	Budget

% +/-	2020	2019	2018	2017
Prev YR	YTD Actual	YTD Actual	YTD Actual	YTD Actual

**Beginning Balance, 1/1/2021**

**\$ 4,392,320**

**Revenues**

**General Revenues**

Property Tax	2,170	1,572,776	1,612,600	98%	1%	1,553,940	1,560,521	1,523,484	1,520,726
Income Tax	891,315	11,270,481	9,720,000	116%	15%	9,783,648	11,308,024	11,524,727	11,241,874
Admissions Tax	2,634	4,602,303	1,700,000	271%	613%	645,559	4,084,036	4,152,727	4,241,462
Lodging Tax	15,300	1,349,615	950,000	142%	210%	435,523	1,484,444	1,486,930	1,313,798
Local Government Funds	50,258	673,430	500,000	135%	35%	497,375	472,561	405,284	394,501
Other State Levied Monies	-	118,560	174,200	68%	-32%	174,265	174,892	176,701	178,494
Cable Franchise Fees	80,589	313,579	310,000	101%	-20%	391,694	248,260	341,133	363,334
Liquor/Beer Permits	45,174	50,153	68,000	74%	-19%	62,086	68,467	72,864	68,642
State Patrol Fines	-	9,880	11,000	90%	28%	7,703	13,852	14,800	16,590
Public Vendor Licenses	-	3,075	2,500	123%	4%	2,959	1,900	-	2,450
Tax Abatement Monitoring Fees	-	3,273	4,000	82%	-20%	4,092	4,080	5,649	3,059
Sale of Property	-	1,731	-	0%	-54%	3,724	288	1,465	8,162
Interest	5,131	136,542	195,000	70%	-41%	231,947	541,117	388,460	199,474
Rental Income	89,161	133,271	170,000	78%	-43%	231,946	79,935	199,773	330,328
Donations	-	50	-	0%	-97%	1,598	-	-	120
Refunds / Reimbursements	-	26,479	25,000	106%	-99%	2,048,059	318,946	268,373	219,205
	1,181,732	20,265,197	15,442,300	131%	26%	16,076,118	20,361,324	20,566,291	20,102,217

**Division / Department Revenues**

Police Department	10,400	349,033	315,150	111%	23%	283,161	368,809	374,091	397,498
Police/Fire Marine Patrol	23,742	106,300	75,000	142%	24%	85,519	65,350	75,400	65,875
Fire Department	(1,458)	399,656	405,600	99%	-2%	409,763	406,306	422,721	433,333
Oakland Cemetery	15,826	148,332	103,000	144%	25%	118,416	114,357	127,480	120,543
Planning	1,885	28,536	28,500	100%	-38%	46,327	-	-	-
Community Development	2,380	2,380	-	0%	-96%	62,081	92,279	115,351	132,669
Building Division	30,136	267,478	263,000	102%	-14%	310,737	255,792	440,260	306,882
Horticultural Services	7,503	95,295	70,000	136%	35%	70,578	95,421	109,419	71,352
Jackson Street Pier	2,725	42,820	-	0%	2495%	1,650	-	-	-
City Manager/Finance/HR	-	25,499	-	0%	35815%	71	2,343	2,237	4,200
Information Technology	34,703	80,591	55,000	147%	1%	79,526	75,262	47,159	73,639
Law Department	-	1,063	10,000	11%	-90%	10,299	10,032	10,348	9,839
City Commission	-	374	-	0%	80%	208	-	-	-
Municipal Court	47,545	863,237	945,000	91%	23%	701,747	1,154,924	1,053,701	1,019,516
Building Maintenance	-	245	3,000	8%	-97%	8,689	5,091	4,236	4,819
Engineering	770	9,575	8,700	110%	-9%	10,569	22,701	22,024	18,034
Fleet Department	974	7,363	500	1473%	-70%	24,489	24,454	25,344	29,467
Admin Support	(6,542)	230,228	80,000	288%	43%	161,230	36,393	-	-
	170,588	2,658,006	2,362,450	113%	11%	2,385,059	2,729,514	2,829,771	2,687,667

**Total General Fund Revenues**

	1,352,319	22,923,203	17,804,750	129%	24%	18,461,177	23,090,838	23,396,062	22,789,884
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**General Fund Expenses**

Wages/Fringes	533,719	11,937,044	12,973,776	92%	10%	10,821,316	13,282,192	14,131,160	14,174,906
Travel & Training	893	33,964	49,963	68%	38%	24,659	61,379	64,620	55,299
Contractual Services	326,988	2,750,428	3,004,897	92%	-2%	2,802,372	2,607,055	2,690,621	2,506,344
Supplies & Materials	84,662	686,594	846,671	81%	21%	565,905	689,074	604,048	626,332
Major Expendable	29,536	51,704	211,687	24%	90%	27,200	88,604	85,854	85,765
Transfers / Other	3,246,074	6,962,286	7,001,544	99%	45%	4,814,107	6,261,696	5,674,202	5,099,396
<b>Total General Fund Expenses</b>	<b>4,221,871</b>	<b>22,422,020</b>	<b>24,088,537</b>	<b>93%</b>	<b>18%</b>	<b>19,055,560</b>	<b>22,989,999</b>	<b>23,250,505</b>	<b>22,548,041</b>

Net Gain / (Loss)

(2,869,552)	501,183	(594,383)	100,839	145,557	241,843
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**Ending Cash Balance, 12/31/2021**

**\$ 4,893,503**

**Expenditures by Department**

	January	February	March	April	May	June	July	August	Sept	Oct	November	December
Police	367,387	252,988	356,220	308,928	294,613	344,479	555,440	367,374	358,990	397,926	560,159	249,851
Fire	313,770	369,777	269,154	259,869	288,933	374,224	529,472	379,182	375,528	389,057	678,419	383,833
Street Lighting	22,502	43,739	22,216	299	22,163	22,778	22,656	22,791	-	22,468	21,693	41,475
Oakland Cemetery	17,155	14,644	14,772	15,901	18,024	20,062	29,488	22,050	23,405	29,826	28,646	41,421
Planning	23,181	20,994	16,476	19,013	10,699	7,672	11,650	17,221	13,850	14,583	69,641	8,084
Economic Development	23,170	13,123	(2,494)	13,116	12,770	21,072	35,500	17,756	28,233	21,107	(27,960)	32,379
Building	21,393	17,238	19,764	19,503	20,737	27,758	81,701	26,035	26,470	27,725	31,027	(43,850)
Horticultural Services	75,747	53,984	52,312	70,311	83,705	99,661	107,781	80,087	88,501	128,510	117,266	90,060
Jackson Street Pier	-	1,599	2,863	1,954	2,727	5,964	3,964	13,717	5,075	1,071	3,955	6,991
City Manager	15,303	13,108	13,168	13,927	13,745	16,380	22,924	29,091	20,865	20,429	12,168	25,462
Admin Services	4,136	3,087	5,539	3,241	3,714	3,830	5,309	7,159	5,741	4,634	10,452	13,344
Finance Department	8,046	6,381	6,593	6,862	6,110	8,666	12,320	14,246	11,636	9,781	7,144	11,002
Income tax	22,937	31,086	22,743	32,223	48,472	31,702	30,131	33,004	35,026	41,412	31,612	29,911
Information Technology	12,279	39,024	11,206	11,902	19,143	25,675	21,991	30,033	22,392	28,769	20,189	24,112
Law	17,244	14,243	14,580	16,103	14,992	17,370	24,696	22,151	18,379	21,076	20,114	22,998
City Commission	6,857	8,759	5,944	7,071	7,850	6,216	7,531	7,079	7,768	5,003	10,954	1,037
Muni Court	76,012	82,212	76,932	52,008	72,591	97,087	119,431	84,657	87,069	82,846	106,056	(39,154)
Building Maintenance	25,820	44,273	42,156	46,337	36,888	43,959	54,166	44,329	69,464	48,426	71,245	69,751
Engineering	22,135	22,541	17,521	20,984	19,225	22,758	33,902	33,841	25,316	27,316	20,171	26,500
Fleet	29,986	31,354	(6,242)	42,918	85,803	(29,349)	59,792	39,329	(22,870)	41,280	54,420	(68,102)
Admin Support	(48,658)	232,290	110,568	543,166	339,365	33,405	419,530	960,606	351,277	645,506	776,690	3,294,765
<b>Total by Department</b>	<b>1,056,402</b>	<b>1,316,445</b>	<b>1,071,992</b>	<b>1,505,635</b>	<b>1,422,270</b>	<b>1,201,368</b>	<b>2,189,373</b>	<b>2,251,739</b>	<b>1,552,115</b>	<b>2,008,750</b>	<b>2,624,061</b>	<b>4,221,870</b>

**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	5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343
June	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283	3,238,672
July	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724	3,564,211
August	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586	5,393,377
September	7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075	5,741,499
October	7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657	5,301,930
November	7,763,055	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373	5,137,943
December	4,893,503	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	4,927,843	2,041,122	2,886,720
June	4,742,214	2,674,248	2,067,966
July	4,993,101	2,493,574	2,499,528
August	4,949,329	2,168,496	2,780,833
September	4,985,252	1,916,147	3,069,105
October	4,987,500	1,704,380	3,283,120
November	5,686,910	1,553,447	4,133,463
December	5,354,558	718,105	4,636,453

**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	7,024,486	3,043,994	3,980,492
June	7,076,367	3,341,478	3,734,888
July	5,784,278	3,408,214	2,376,064
August	6,147,289	3,079,253	3,068,036
September	6,745,834	2,881,727	3,864,107
October	7,025,020	2,385,166	4,639,854
November	7,473,787	2,217,776	5,256,011
December	7,558,284	1,334,963	6,223,321

**FULL-TIME EMPLOYEES**

	Dec. 2021	Nov. 2021	Oct. 2021	Sept. 2021	August 2021	July 2021	June 2021	May 2021	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	45	45	45	46	45	46	45	43	43	43	45	45	43	44	45	45	46	47	47	47	48	48	48	48	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48	
Police Records	2	2	2	1	1	1	1	1	1	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	2
Fire	47	47	47	47	46	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48
Cemetery	2	2	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	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	3	3	3	3	3	3	3	3	3	3
Code	4	4	5	5	4	3	3	2	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	0	0
Community Dev	7	6	5	5	6	6	6	6	8	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	17	17	17	17	17	16	16	16	16	16	16	16	16	16	16	16
Building Dept	5	5	5	5	5	6	6	5	5	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
Facilities/Grounds/Hort	10	9	9	8	8	7	8	7	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	10	9	9	9
Customer Acct Office	4	4	4	4	3	3	3	3	4	4	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	4	
BIWW	15	15	13	13	13	12	13	15	14	14	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	15	15
Water Distribution	11	11	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	
Water Pollution Control P	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	16	16	16	16	17	17	18	18	18	18	18	18	18	18	17	17	17	17	17	17	18	18	18	18
Sewer Maintenance	10	11	9	10	10	10	12	12	11	11	10	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	11	11	11	11
Street Dept	10	10	10	10	10	10	9	9	9	9	9	9	9	9	10	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
City Manager	5	5	5	5	3	3	3	3	3	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	3
HR / IT	4	3	4	4	4	4	4	3	3	3	3	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	4	
Finance / Tax	3	3	3	3	3	3	3	3	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	2
Law	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Commission Clerk	1	1	1	0	0	0	1	1	1	1	1	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	1
Courts (not including Judge)	11	11	11	11	11	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	12	12	12	
Building Maintenance	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	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	6	6	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	
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	2	2	2	2	2	2	2	2	
Fleet Maintenance	4	4	4	4	4	4	4	4	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	
<b>TOTAL</b>	<b>235</b>	<b>233</b>	<b>230</b>	<b>229</b>	<b>225</b>	<b>223</b>	<b>223</b>	<b>222</b>	<b>220</b>	<b>219</b>	<b>221</b>	<b>220</b>	<b>221</b>	<b>222</b>	<b>223</b>	<b>225</b>	<b>226</b>	<b>231</b>	<b>236</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>248</b>	<b>247</b>	<b>247</b>	<b>248</b>	<b>247</b>	