

Financial Report
November 30, 2021
(Cash Basis Information)

General Fund Revenues:

Total 2021 YTD actual General Fund revenues are \$21,570,884, up 12% when compared to \$15,974,668 collected through November 2020. We have collected 121% of our budgeted revenue for 2021. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$10,379,166 and the 2020 YTD amount was \$9,084,528 (up \$1,294,638; +14%)
- **Admissions tax**- The 2021 YTD amount is \$4,599,668 and the 2020 YTD amount was \$645,122 (up \$3,954,546)
- **Lodging tax** - The 2021 YTD amount is \$1,334,315 and the 2020 YTD amount was \$419,837 (up \$914,478)

General Fund Expenses:

Total 2021 YTD expenditures are \$18,200,149 up 9% when compared to the YTD figure of \$16,662,600 for 2020. We have expended 91% of our general fund budget for 2021.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$7,763,055. 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
	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: \$715,784.56

**General Fund
November 30, 2021**

2021 Monthly	2021	2021	% of
Actual Amount	YTD Actual	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	-	1,570,606	1,612,600	97%	1%	1,553,940	1,560,634	1,523,484	1,520,726
Income Tax	915,602	10,379,166	9,720,000	107%	14%	9,084,528	10,569,618	10,829,103	10,441,020
Admissions Tax	578,634	4,599,668	1,700,000	271%	613%	645,122	4,083,930	4,152,314	4,241,332
Lodging Tax	889,649	1,334,315	950,000	140%	218%	419,837	1,469,166	1,472,212	1,311,039
Local Government Funds	47,773	569,646	500,000	114%	26%	450,785	436,395	368,943	360,922
Other State Levied Monies	-	172,086	174,200	99%	-1%	174,265	174,892	176,701	178,494
Cable Franchise Fees	-	232,991	310,000	75%	-41%	391,694	248,260	341,133	363,334
Liquor/Beer Permits	-	4,979	68,000	7%	-92%	62,086	68,467	72,864	68,642
State Patrol Fines	-	9,880	11,000	90%	28%	7,703	13,085	12,533	15,385
Unclaimed Funds	-	-	-	0%	0%	-	-	3,494	-
Public Vendor Licenses	-	3,075	2,500	0%	6%	2,909	-	-	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	-	100%	-51%	3,510	288	1,465	7,150
Interest	24,230	131,410	195,000	67%	-42%	226,905	455,265	312,591	181,410
Rental Income	-	44,110	170,000	26%	-77%	193,737	66,383	186,746	300,891
Donations	-	50	-	0%	-97%	1,478	-	-	120
Refunds / Reimbursements	-	26,479	25,000	106%	-95%	540,247	355,302	268,318	216,950
	2,455,888	19,083,466	15,442,300	124%	39%	13,762,838	19,505,764	19,727,549	19,212,923

Division / Department Revenues

Police Department	24,096	338,633	315,150	107%	25%	271,192	349,100	364,168	370,118
Police/Fire Marine Patrol	64,510	82,558	75,000	110%	100%	41,250	36,425	35,450	45,875
Fire Department	-	401,115	405,600	99%	-2%	409,633	405,910	422,542	426,183
Oakland Cemetery	10,373	132,506	103,000	129%	22%	108,430	110,718	114,825	107,236
Planning	150	26,651	28,500	94%	-42%	45,942	-	-	-
Community Development	-	-	-	100%	-100%	60,081	91,248	93,984	124,029
Building Division	35,413	237,342	263,000	90%	-18%	287,941	234,734	412,600	288,397
Horticultural Services	9,123	87,792	70,000	125%	45%	60,739	86,665	72,858	64,484
Jackson Street Pier	2,745	40,095	15,000	267%	2330%	1,650	-	-	-
City Manager/Finance/HR	488	25,499	-	100%	100%	70	2,343	1,683	4,200
Information Technology	4,828	45,888	55,000	83%	0%	45,769	44,367	41,241	43,977
Law Department	-	1,063	10,000	11%	-90%	10,208	9,966	10,246	9,839
City Commission	374	374	-	100%	80%	208	-	-	-
Municipal Court	140,022	815,692	945,000	86%	25%	652,681	1,096,404	984,968	931,075
Building Maintenance	-	245	3,000	8%	-97%	8,689	5,091	1,036	4,819
Engineering	1,090	8,805	8,700	101%	-6%	9,409	23,463	20,599	16,859
Mechanic Department	-	6,389	500	1278%	-74%	24,130	24,344	25,344	27,546
Admin Support	-	236,770	80,000	296%	36%	173,808	-	-	-
	293,211	2,487,418	2,377,450	105%	7%	2,211,831	2,520,778	2,601,543	2,464,639

Total General Fund Revenues 2,749,099 21,570,884 17,819,750 121% 12% 15,974,668 22,026,542 22,329,092 21,677,561

General Fund Expenses

Wages/Fringes	1,570,562	11,403,326	12,985,651	88%	11%	10,296,173	12,628,331	13,411,380	13,304,980
Travel & Training	1,940	33,071	70,225	47%	36%	24,361	58,522	62,926	48,268
Contractual Services	320,742	2,423,439	2,958,780	82%	-5%	2,543,752	2,374,303	2,412,547	2,290,448
Supplies & Materials	91,217	601,933	825,182	73%	19%	504,795	626,295	555,164	590,500
Major Expendable	-	22,168	141,700	16%	-19%	27,200	81,621	77,518	82,364
Transfers / Other	639,600	3,716,212	2,972,900	125%	14%	3,266,318	4,016,766	4,068,345	3,536,990
Total General Fund Expenses	2,624,061	18,200,149	19,954,438	91%	9%	16,662,600	19,785,837	20,587,880	19,853,550

Net Gain / (Loss) 125,038 3,370,735 (687,931) 2,240,705 1,741,212 1,824,011

Ending Cash Balance, 11/30/2021 **\$ 7,763,055**

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

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		4,392,320	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			

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			

FULL-TIME EMPLOYEES

	Nov. 2021	Oct. 2021	Sept. 2021	August 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb. 2021	Jan. 2021	Dec. -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	46	45	46	45	43	43	43	45	45	43	48	48	48	47	47	48	48	48	48	48	47	48	48	48
Police Records	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fire	47	47	47	46	45	45	45	45	45	45	44	45	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	2	2	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	4
Code	4	5	5	4	3	3	2	1	1	2	2	2	5	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Dev	6	5	5	6	6	6	6	8	8	8	8	8	12	17	17	17	17	16	16	16	16	16	17	16	16	16
Building Dept	5	5	5	5	6	6	5	5	4	4	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Hort Services	9	9	8	8	7	8	7	7	7	7	7	8	10	10	9	9	9	9	10	10	10	10	10	9	9	9
Customer Acct Office	4	4	4	3	3	3	3	4	4	4	4	4	5	5	4	4	4	4	4	4	4	4	4	4	4	4
BIWW	15	13	13	13	12	13	15	14	14	14	14	14	15	14	14	14	15	15	15	15	15	15	15	15	15	15
Water Distribution	11	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	11	11	11	10	10	10	10	10	10	10
Water Pollution Control Plant	18	18	18	18	18	17	18	17	17	17	17	17	18	18	18	18	18	17	17	17	17	17	18	18	18	18
Sewer Maintenance	11	9	10	10	10	12	12	11	11	10	10	10	11	11	11	11	11	12	10	11	11	11	10	11	11	11
Street Dept	10	10	10	10	10	9	9	9	9	9	9	9	9	11	11	11	11	11	11	11	11	11	11	11	11	11
City Manager	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2
HR / IT	3	4	4	4	4	4	3	3	3	3	3	3	4	5	4	4	4	4	4	4	4	4	4	4	4	4
Finance / Tax	3	3	3	3	3	3	3	2	2	2	2	2	3	2	2	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	3	3	3	3	3	3	3
Commission Clerk	1	1	0	0	0	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)	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
Building Maintenance	2	2	2	3	3	3	3	3	3	3	3	3	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	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
Fleet Maintenance	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
TOTAL	233	230	229	225	223	223	222	220	219	221	220	221	253	252	249	249	250	250	247	248	247	248	247	247	248	247