

Financial Report
August 31, 2022
(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are \$19,629,002, up 39% when compared to \$14,110,061 collected through August 2021. We have collected 78% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$9,445,883 and the 2021 YTD amount was \$7,326,977 (up \$2,118,906)
- **Admissions tax**- The 2022 YTD amount is \$4,510,116 and the 2021 YTD amount was \$2,089,917 (up \$2,420,199)
- **Lodging tax** - The 2022 YTD amount is \$715,523 and the 2021 YTD amount was \$374,144 (up \$341,379)

General Fund Expenses:

Total 2022 YTD expenditures are \$17,098,311 the 2021 YTD figure was \$12,015,223. We expended 67% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$7,424,194. 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 234	December 2021 - 235
February 234	December 2020 - 221
March 234	December 2019 - 252
April 234	December 2018 - 247
May 233	December 2017 - 247
June 236	December 2016 - 239
July 239	December 2015 - 225
August 240	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: \$399,667.34

**General Fund
August 31, 2022**

2022 Monthly	2022	2022	% of	% +/-	2021	2020	2019	2018	2017	
Actual Amount	YTD Actual	Budget	Budget	Prev. Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual	
Beginning Balance, 1/1/2022	\$ 4,893,503									
REVENUES										
GENERAL REVENUES										
Property Tax	756,950	1,730,957	1,725,000	100%	10%	1,568,384	1,551,177	1,558,139	1,519,524	1,516,420
Property Tax- Mobile Homes	0	2,469	2,700	91%	75%	1,412	1,496	1,114	2,376	2,091
Income Tax	908,212	9,174,836	11,093,750	83%	30%	7,064,844	6,511,909	7,548,396	7,724,452	7,581,539
Income Tax P&I	20,278	271,048	330,000	82%	3%	262,133	207,089	220,339	203,995	159,221
Admission Tax	2,292,221	4,510,116	6,275,000	72%	116%	2,089,917	210,231	2,495,391	2,294,716	2,467,782
Lodging Tax	502,749	715,523	1,515,000	47%	91%	374,144	207,701	978,022	885,568	800,985
Parking Tax	114,937	191,173	250,000	76%	0%	0	0	0	0	0
Local Gov't Funds- County	35,968	341,621	460,000	74%	0%	342,618	248,557	277,701	266,254	257,068
Local Gov't Funds- State	8,220	84,232	110,000	77%	6%	79,434	63,462	11,054	0	7,685
State Rollback & Homestead	93,317	186,527	180,000	104%	9%	170,918	87,128	173,682	175,493	88,499
Cigarette License	0	1,227	1,200	102%	5%	1,167	1,198	1,210	1,208	1,286
Liquor & Beer Permits	0	30,219	65,000	46%	507%	4,979	57,565	64,454	69,269	64,264
Return Check	0	20	0	0%	0%	0	(20)	37	80	40
State Patrol Fines	0	3,370	11,500	29%	-52%	7,022	5,019	9,762	9,687	10,768
Tax Abatement Monitoring Fees	0	2,773	4,000	69%	-15%	3,273	2,492	4,080	5,649	3,059
Solicitors Permits	550	4,125	3,000	138%	34%	3,075	2,409	1,075	4,500	875
Cable Franchise Fees	0	228,562	310,000	74%	51%	151,798	310,286	213,274	255,423	270,239
Sale of Property	0	0	0	0%	0%	722	0	288	1,465	0
Interest	65,019	205,110	142,000	144%	100%	102,485	199,193	327,904	187,615	105,776
Rental Income	0	51,079	175,000	29%	53%	33,277	152,124	29,684	47,534	261,725
Donations	0	0	0	0%	0%	50	1,178	0	0	0
Reimbursement - Other	92	112	0	0%	-99%	15,907	697	394	3,981	96
Reimbursement - BWC	0	53,449	25,000	214%	469%	9,386	268,999	72,705	245,490	142,410
Refunds	88	88	0	0%	0%	0	177	0	0	19
	4,798,602	17,788,636	22,678,150	78%	45%	12,286,945	10,090,066	13,988,704	13,904,279	13,741,847

Division / Department Revenues

General Revenue (detailed above)	4,798,602	17,788,636	22,678,150	78%	45%	12,286,945	10,090,066	13,988,704	13,907,773	13,744,297
Police Department	42,806	237,152	389,550	61%	16%	203,639	201,734	217,761	230,367	283,443
Police- Reserve Officers	882	3,164	2,500	127%	9%	2,898	1,638	1,680	2,363	2,296
Dock tax	200	1,186	92,000	1%	-93%	15,959	19,375	10,575	10,625	1,025
Police- Detectives	0	0	4,000	0%	0%	4,571	2,553	7,432	5,381	0
Fire	6,813	414,077	401,700	103%	3%	401,090	407,970	402,502	413,948	421,399
Oakland Cemetery	11,165	66,217	111,500	59%	-22%	85,000	63,232	77,352	89,643	76,503
Code Enforcement	745	10,833	18,500	59%	-53%	23,123	43,352	63,339	67,130	79,675
Economic Development	32,035	40,970	0	0%	0%	0	60,081	0	0	0
Building Department	18,420	190,869	250,000	76%	14%	167,054	244,789	168,279	355,643	221,137
Horticultural Services	8,289	49,918	75,500	66%	-21%	63,141	38,488	66,998	49,844	44,462
Jackson Street Pier	3,625	112,995	34,000	332%	272%	30,400	0	11,035	18,097	19,720
City Manager	0	0	0	0%	-100%	25,012	70	0	0	0
Administrative Services	0	256	0	0%	0%	0	1	0	1,683	1,560
Finance Department	0	0	0	0%	0%	0	0	373	0	0
Information Technology	809	18,377	70,000	26%	-9%	20,216	20,538	21,893	22,237	20,736
Law Department	0	9,127	10,000	91%	1098%	762	9,858	605	9,962	9,654
City Commission	0	0	0	0%	0%	0	208	0	0	0
Municipal Court	86,891	597,173	1,017,500	59%	7%	556,254	391,758	796,942	715,161	668,838
Building Maintenance	0	31,250	31,250	100%	12642%	245	8,489	3,591	649	1,777
Engineering	470	5,719	7,550	76%	-1%	5,755	6,279	18,037	11,894	9,952
Fleet	0	223	1,000	22%	-95%	4,171	20,234	17,056	19,986	18,793
Administrative Support	0	50,860	39,000	130%	-76%	213,827	96,624	36,135	14,026	19,085
Total GENERAL FUND REVENUE	5,011,751	19,629,002	25,233,700	78%	39%	14,110,061	11,727,338	15,910,289	15,946,410	15,644,352

General Fund Expenses

Wages/Fringes	1,017,258	8,671,856	14,094,420	62%	12%	7,752,508	8,040,402	9,602,960	9,915,651	9,305,152
Travel & Training	3,495	32,173	104,939	31%	27%	25,426	20,283	35,027	28,146	32,592
Contractual Services	267,215	2,025,006	3,200,502	63%	19%	1,698,561	1,982,061	1,729,813	1,801,097	1,781,902
Supplies & Materials	72,428	584,407	1,287,550	45%	45%	404,313	391,910	482,476	425,029	482,322
Transfers / Other	2,524,876	5,784,869	6,979,421	83%	171%	2,134,415	2,261,366	2,842,340	2,899,952	2,448,941
Total General Fund Expenses	3,885,272	17,098,311	25,666,832	67%	42%	12,015,223	12,696,221	14,692,616	15,069,877	14,050,909

Net Gain / (Loss) 1,126,479 2,530,691 2,094,838 (968,683) 1,217,673 876,533 1,593,443

Ending Cash Balance, 8/31/2022 \$ 7,424,194

Expenditures by Department

	January	February	March	April	May	June	July	August
Police Department	252,460.87	344,495	395,989	308,267	312,355	355,417	481,906.27	356,203
Police- Records	7,659.95	24,953	21,586	22,021	21,666	22,074	19,944.00	11,358
Police- Reserve Officers	6,682.51	8,188	7,529	7,132	5,052	7,491	11,409.19	7,930
Fire	344,386.04	471,668	361,368	364,084	359,558	337,878	522,472.24	360,614
Street Lighting	38.84	20,340	19,704	19,667	20,433	20,239	22,649.47	25,403
Oakland Cemetery	11,725.28	18,475	19,472	83,751	19,499	26,321	30,979.92	21,813
Code Enforcement	12,105.94	14,432	(10,826)	4,585	7,747	9,525	6,642.20	10,141
Economic Development	17,556.88	34,871	24,027	24,228	23,360	25,256	32,699.92	26,109
Building Department	17,265.03	31,198	27,900	30,145	29,201	27,537	36,779.65	27,535
Horticultural Services	49,132.12	76,694	77,879	99,775	104,310	110,922	151,418.76	122,218
Jackson Street Pier	119.85	2,425	4,014	2,505	5,626	4,480	4,921.15	3,741
City Manager	20,968.96	29,601	33,858	31,841	28,558	31,520	38,768.37	34,846
Administrative Services	4,995.51	7,121	9,949	15,666	13,214	7,550	9,188.12	6,728
Finance Department	7,354.79	9,353	9,206	9,667	11,514	9,660	13,252.26	9,676
Income Tax Department	53,363.82	30,782	28,352	29,787	66,595	41,300	49,521.70	31,700
Information Technology	84,840.91	20,884	40,450	26,136	14,336	33,324	30,622.56	20,949
Law Department	14,309.23	16,691	16,382	18,864	16,769	17,356	25,145.09	17,662
City Commission	4,323.56	5,468	3,896	4,059	3,559	6,699	3,406.53	2,993
Commission Clerk	1,950.94	2,507	2,480	2,642	2,569	2,480	3,455.63	2,555
Municipal Court	54,445.68	77,250	82,750	80,047	40,112	85,546	105,190.83	83,577
Building Maintenance	10,588.38	30,891	33,345	50,415	37,325	39,792	38,331.29	31,191
Engineering	16,542.20	26,696	23,647	24,861	26,191	24,835	32,355.66	23,913
Fleet	27,642.27	40,250	(31,128)	42,157	39,626	(25,688)	40,431.86	35,841
Administrative Support	14,838.95	679,289	1,113,161	163,507	163,010	191,863	1,323,063.44	2,610,577
Total by Department	1,035,298.51	2,024,522	2,314,990	1,465,811	1,372,184	1,413,379	3,034,556	3,885,272

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

	2022	2021	2020	2019	2018	2017	2016	2015
January	5,315,578	4,244,679	4,695,397	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093
February	4,782,561	4,150,585	4,502,538	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660
March	4,397,862	4,823,546	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316
April	4,172,280	4,678,762	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451
May	5,197,645	5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190
June	5,989,753	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283
July	6,297,715	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724
August	7,424,194	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586
September		7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075
October		7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657
November		7,763,055	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373
December		4,893,503	4,392,320	4,986,704	4,874,828	4,729,271	4,487,428	4,170,024

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,616
March	4,245,792	206,724	4,039,068
April	4,302,120	212,142	4,089,978
May	4,561,170	295,546	4,265,624
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	5,222,632
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

WATER FUND - 2022

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,650,766	1,185,996	3,464,770
February	4,469,379	2,166,936	2,302,443
March	4,162,119	2,903,098	1,259,021
April	4,014,211	3,154,600	859,611
May	4,604,609	3,475,204	1,129,404
June	4,881,292	3,244,609	1,636,683
July	3,924,657	2,900,904	1,023,753
August	3,763,981	2,241,508	1,522,472
September			-
October			-
November			-
December			-

SEWER FUND - 2022

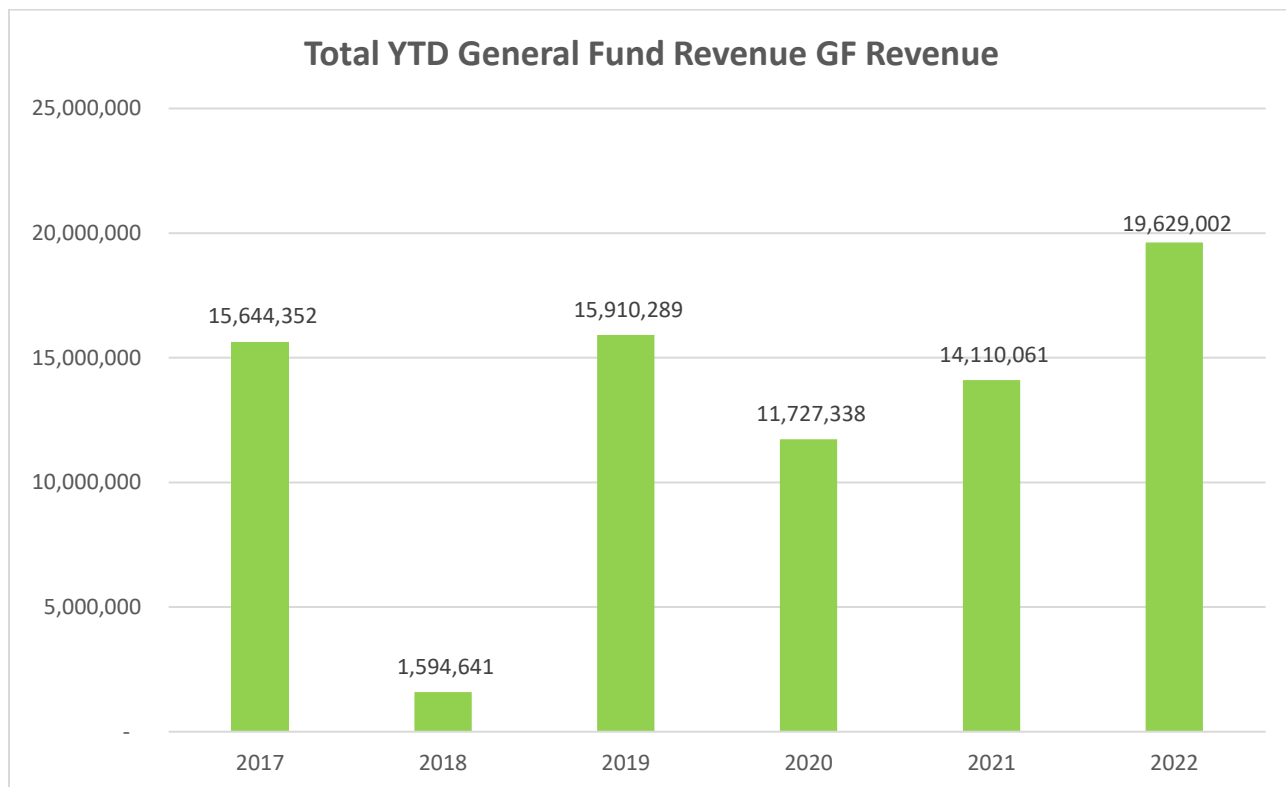
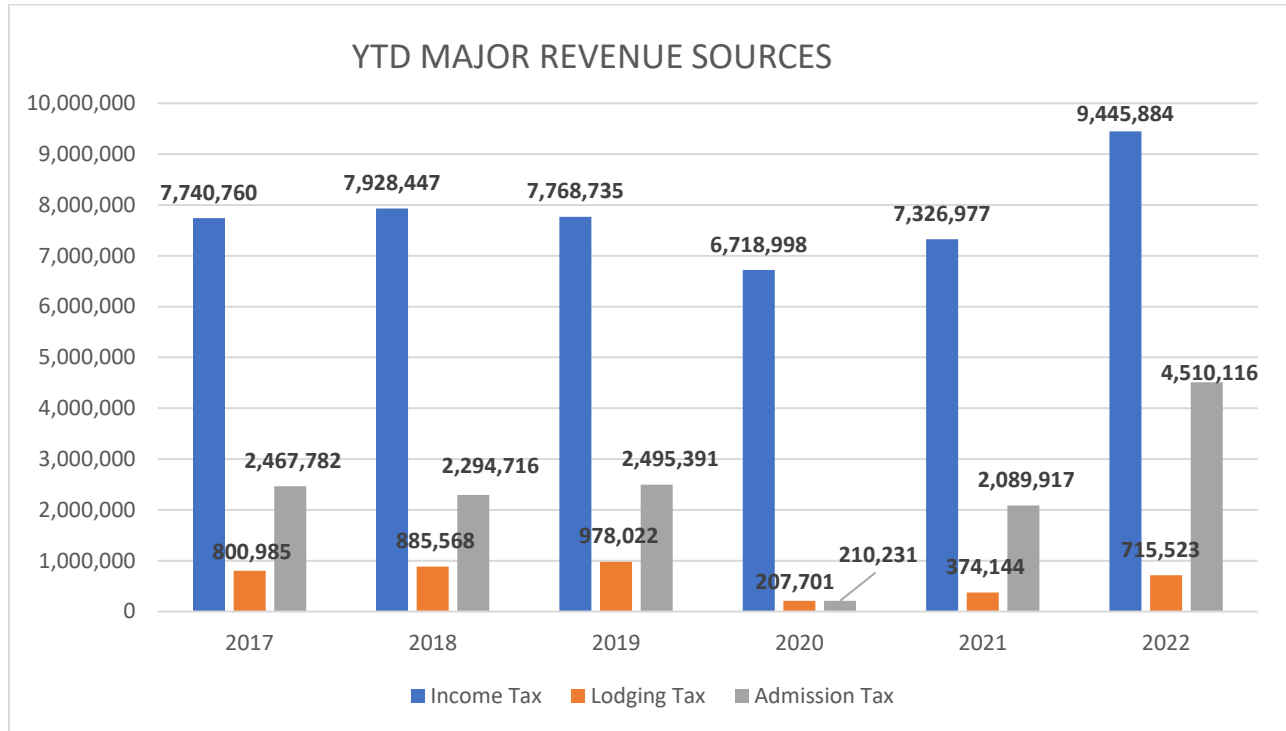
	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	6,103,768	1,683,436	4,420,333
February	6,210,422	2,664,526	3,545,896
March	6,118,224	5,946,557	171,667
April	6,154,637	6,042,509	112,128
May	6,465,419	6,097,660	367,759
June	5,971,550	5,712,622	258,928
July	4,880,890	4,623,371	257,519
August	6,147,967	3,939,873	2,208,094
September			-
October			-
November			-
December			-

FULL-TIME EMPLOYEES

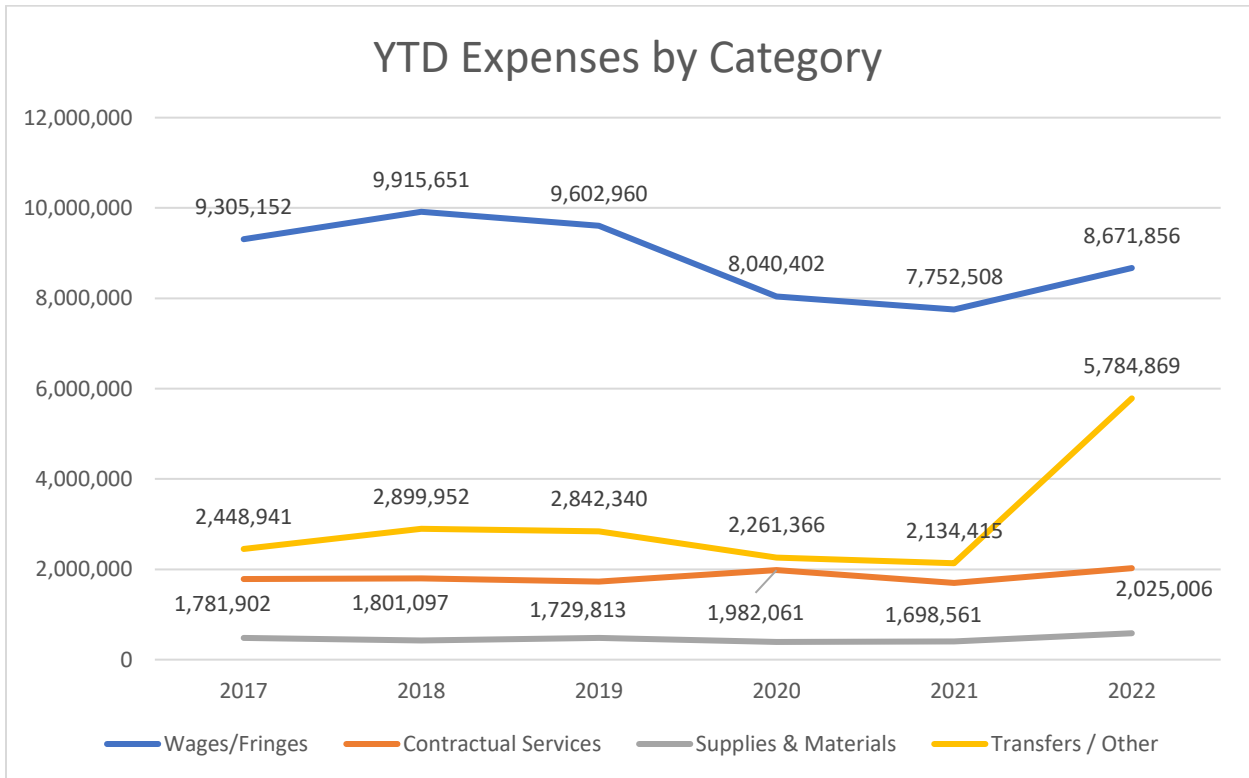
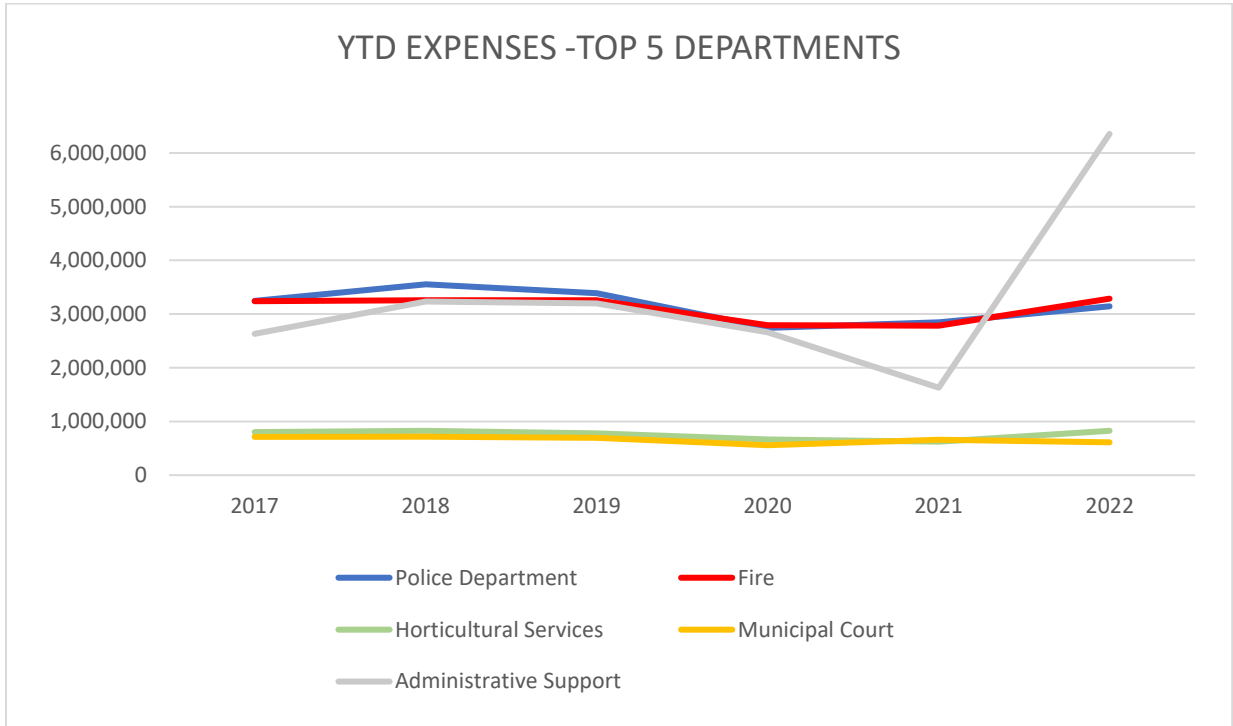
	August 2022	July 2022	June 2022	May 2022	April 2022	March 2022	Feb. 2022	Jan. 2022	Dec. 2021	Nov. 2021	Oct. 2021	Sept. 2021	August 2021	July 2021	June 2021	May 2021	April 2021	March 2021	Feb. 2021	Jan. 2021	Dec.-20	Nov. - 20	Oct-20	Sept-20	Aug-20	Jul-20	20-Jun	May-20	Apr-20	Mar-20	Feb-20	20-Jan	Dec-19		
Police Patrol	48	48	47	45	45	43	44	44	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	
Police Records	2	2	2	2	2	2	2	2	2	2	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
Fire	49	49	50	49	49	49	47	47	47	47	47	47	46	45	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	47	48	48	48	48
Cemetery	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	3	3	3	3	3	3	3	3	
Recreation	4	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	4	4	4	4	4	4	4	4	4	5	5	4	3	3	2	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Community Dev	8	7	7	7	7	7	7	7	7	7	6	5	5	6	6	6	6	8	8	8	8	8	8	8	8	9	9	9	10	10	11	12	12	12	17
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	6	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Facilities/Grounds/Hort	12	12	11	11	10	10	11	11	10	9	9	8	8	7	8	7	7	7	7	7	7	8	8	8	8	8	8	8	9	9	10	10	10	10	10
Customer Acct Office	3	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
BIWW	15	14	13	14	14	14	14	14	14	15	15	13	13	13	12	13	15	14	14	14	14	14	14	14	14	14	14	13	14	14	16	16	15	15	14
Water Distribution	9	9	9	8	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11	11
Water Pollution Control Plant	17	18	18	17	17	18	18	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	16	16	16	16	17	18	18	18	18	18
Sewer Maintenance	11	11	10	11	11	10	10	10	10	10	11	9	10	10	10	10	12	12	11	11	10	10	10	10	10	10	10	11	10	10	11	11	11	11	11
Street Dept	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9	9	9	9	9	9	10	10	10	10	11	11	11	11	11	11
City Manager	5	5	5	5	5	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	3	3	3	
HR / IT	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4
Finance / Tax	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	2	2	2	2	2	2	2	2	2
Law	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2
Commission Clerk	1	1	1	1	1	1	1	1	1	1	1	1	0	0	1	1	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2
Courts (not including Judge)	11	11	11	11	11	11	11	11	11	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
Building Maintenance	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	4	4	4	4	5	5	5	5	
Engineer	6	6	6	6	6	6	6	6	6	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
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
Fleet Maintenance	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	5	5	5	5	5	5	5
TOTAL	240	239	236	233	234	234	234	234	235	233	230	229	225	223	223	222	220	219	221	220	221	222	223	225	226	231	236	239	250	251	252	253	252		

FINANCIAL CHARTS – August 2022

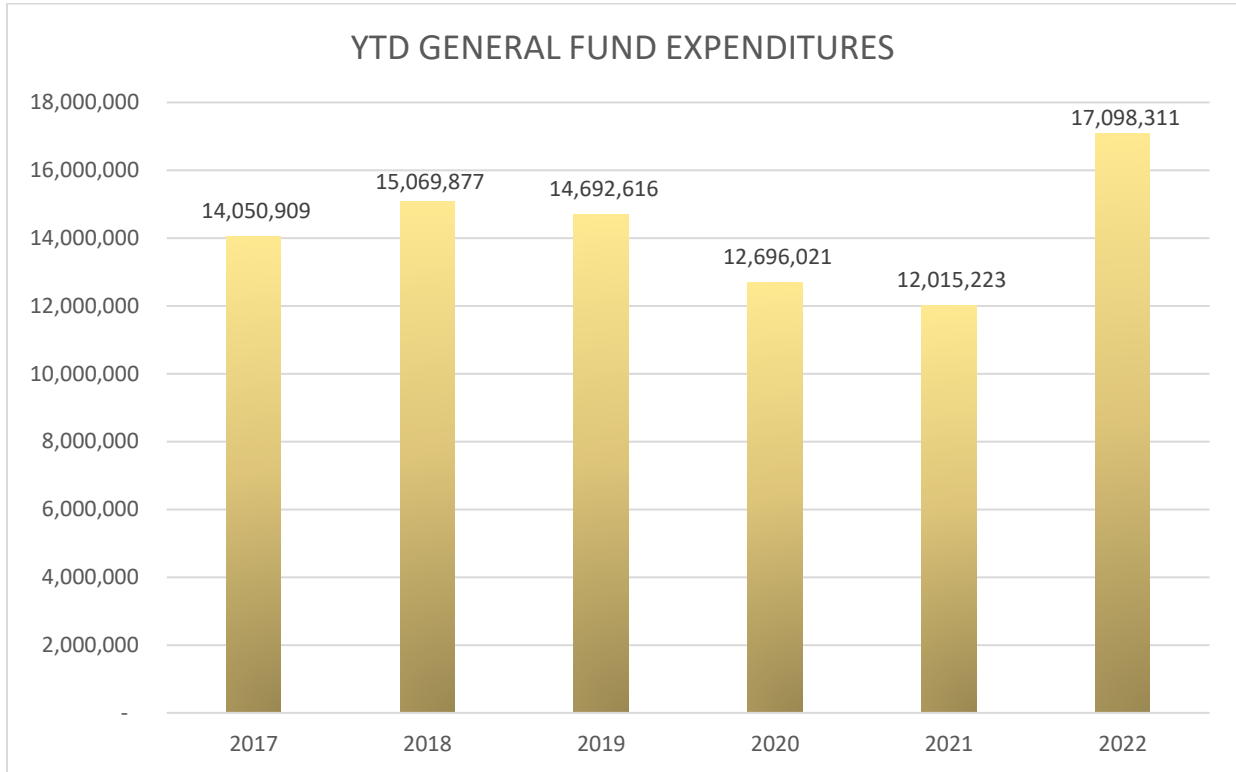
YTD GENERAL FUND REVENUE



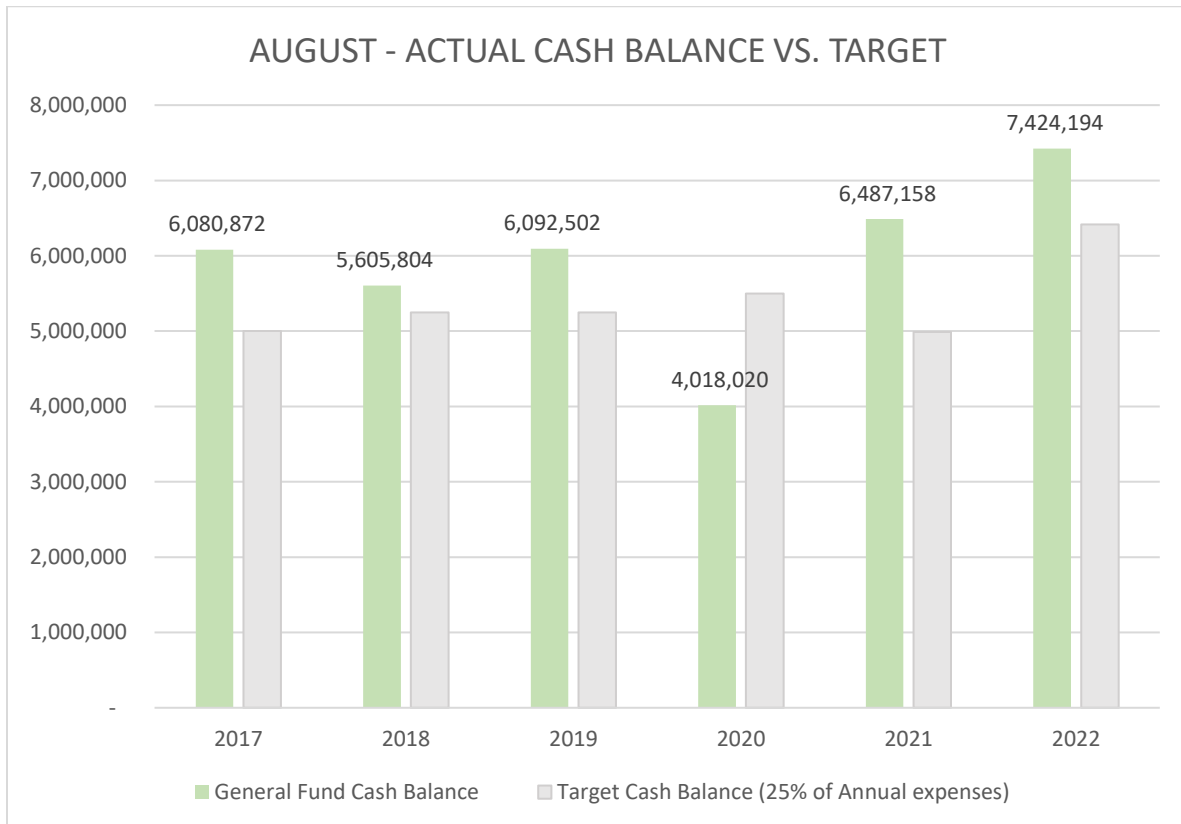
GENERAL FUND EXPENSES



TOTAL YTD GENERAL FUND EXPENDITURES



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES- AUGUST

