

**Financial Report**  
**February 28, 2022**  
**(Cash Basis Information)**

**General Fund Revenues:**

Total 2022 YTD actual General Fund revenues are \$3,334,432, up 56% when compared to \$2,131,111 collected through February 2021. We have collected 13% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$2,419,429 and the 2021 YTD amount was \$1,579,009 (up \$804,420)
- **Admissions tax**- The 2022 YTD amount is \$3,657 and the 2021 YTD amount was \$6,783 (down \$3,126)
- **Lodging tax** - The 2022 YTD amount is \$165,417 and the 2021 YTD amount was \$7,397 (up \$158,020)

**General Fund Expenses:**

Total 2022 YTD expenditures are \$3,445,374 when compared to the YTD figure of \$2,372,846 for 2021. We expended 14% of our general fund budget for 2022.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$4,782,561. 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
	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:** \$399,667.34

**General Fund  
February 28, 2022**

2022 Monthly	2022	2022	% of		% + / -	2021	2020	2019	2018
Actual Amount	YTD Actual	Budget	Budget		Prev. Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual

**Beginning Balance, 1/1/2022** **\$ 4,893,503**

**REVENUES**

**GENERAL REVENUES**

Property Tax	13,864	15,138	1,725,000	1%	0%	0	0	1,429	2,766
Property Tax- Mobile Homes	0	0	2,700	0%	0%	0	0	0	0
Income Tax	832,608	2,334,600	11,093,750	21%	55%	1,511,058	1,903,555	1,571,402	1,805,800
Income Tax P&I	42,421	84,829	330,000	26%	25%	67,951	68,996	65,288	75,751
Admission Tax	0	3,657	6,275,000	0%	-46%	6,783	47,514	2,985	20,098
Lodging Tax	159,716	165,417	1,515,000	11%	2136%	7,397	35,095	28,828	28,338
Dock Tax	0	0	0	0%	0%	0	300	0	0
Parking Tax	0	0	250,000	0%	0%	0	0	0	0
Local Gov't Funds- County	45,624	86,338	460,000	19%	12%	77,343	74,968	71,442	72,020
Local Gov't Funds- State	11,526	21,316	110,000	19%	11%	19,192	18,345	0	0
State Rollback & Homestead	0	0	180,000	0%	0%	0	1,286	0	0
Cigarette License	0	1,227	1,200	102%	5%	1,167	1,198	1,210	1,208
Liquor & Beer Permits	0	0	65,000	0%	0%	0	3,022	2,853	0
State Patrol Fines	1,459	1,459	11,500	13%	-32%	2,150	2,059	2,222	2,400
Tax Abatement Monitoring Fees	2,173	2,173	4,000	54%	0%	0	0	0	0
Solicitors Permits	0	0	3,000	0%	0%	0	0	200	200
Cable Franchise Fees	74,854	74,854	310,000	24%	0%	72,480	77,467	85,839	86,231
Interest	8,916	23,265	142,000	16%	957%	2,202	57,723	49,492	15,365
Rental Income	1,014	1,014	175,000	1%	0%	889	102,057	1,931	7,295
Reimbursement - Other	0	0	0	0%	0%	0	697	0	0
Reimbursement - BWC	3,658	3,658	25,000	15%	-3%	3,756	0	0	0
Refunds	0	0	0	0%	0%	0	0	0	0
<b>Total</b>	<b>1,197,832</b>	<b>2,818,946</b>	<b>22,678,150</b>	<b>12%</b>	<b>59%</b>	<b>1,772,367</b>	<b>2,394,282</b>	<b>1,885,138</b>	<b>2,117,492</b>

**Division / Department Revenues**

General Revenue (detailed above)	1,197,832	2,818,946	22,678,150	12%	59%	1,772,367	2,394,282	1,885,138	2,117,492
Police Department	18,871	51,990	389,550	13%	121%	23,486	89,298	47,229	43,725
Police- Reserve Officers	-	868	2,500	35%	-23%	1,120	574	266	840
Dock tax	2	286	92,000	0%	-98%	15,268	18,825	10,500	10,425
Police- Detectives	-	-	4,000	0%	#DIV/0!	0	0	0	0
Fire	104,066	206,568	401,700	51%	89%	109,185	120,584	179,228	186,681
Oakland Cemetery	11,775	17,550	111,500	16%	-16%	20,828	16,066	18,208	36,714
Code Enforcement	675	3,350	18,500	18%	-79%	16,125	21,436	22,092	21,562
Economic Development	1,050	1,175	0	0%	#DIV/0!	0	0	0	0
Buidling Department	31,847	59,187	250,000	24%	42%	41,799	114,410	50,442	66,323
Horticultural Services	1,013	7,707	75,500	10%	-15%	9,077	7,405	16,106	9,169
Jackson Street Pier	5,300	8,820	34,000	26%	66%	5,300	0	0	0
Administrative Services	-	-	0	0%	#DIV/0!	0	71	0	653
Finance Department	-	-	0	0%	#DIV/0!	0	0	373	0
Information Technology	2,571	3,380	70,000	5%	-5%	3,566	5,516	3,700	4,398
Law Department	-	9,095	10,000	91%	7349%	122	9,430	164	9,458
Municipal Court	60,898	113,701	1,017,500	11%	3%	110,271	187,343	167,780	176,762
Buidling Maintenance	150	150	31,250	0%	200%	50	7,721	0	0
Engineering	840	1,465	7,550	19%	89%	775	2,765	2,797	1,425
Fleet	-	93	1,000	9%	-37%	148	1,705	5,859	5,776
Administrative Supoort	30,100	30,100	39,000	77%	1752%	1,625	7,295	555	0
<b>Total GENERAL FUND REVENUE</b>	<b>1,466,990</b>	<b>3,334,432</b>	<b>25,233,700</b>	<b>13%</b>	<b>56%</b>	<b>2,131,111</b>	<b>3,004,726</b>	<b>2,410,437</b>	<b>2,691,404</b>

**General Fund Expenses**

Wages/Fringes	1,117,418	2,154,782	14,015,640	15%	16%	1,851,703	2,441,847	2,437,077	2,420,579
Travel & Training	446	3,124	106,930	3%	31%	2,392	12,304	4,655	5,326
Contractual Services	362,857	508,742	3,118,522	12%	27%	399,421	552,607	467,820	485,201
Supplies & Materials	43,772	191,492	1,333,701	14%	476%	33,272	104,791	84,249	91,337
Transfers / Other	500,028	587,234	6,756,400	9%	582%	86,058	377,371	473,948	231,185
<b>Total General Fund Expenses</b>	<b>2,024,522</b>	<b>3,445,374</b>	<b>25,331,193</b>	<b>14%</b>	<b>45%</b>	<b>2,372,846</b>	<b>3,488,920</b>	<b>3,467,749</b>	<b>3,233,628</b>

Net Gain / (Loss) (557,532) (110,942) (241,735) (484,194) (1,057,312) (542,224)

**Ending Cash Balance, 2/28/2022** **\$ 4,782,561**

**Expenditures by Department**

	January	February
Police Department	252,461	344,495
Police- Records	7,660	24,953
Police- Reserve Officers	6,683	8,188
Fire	344,386	471,668
Street Lighting	39	20,340
Oakland Cemetery	11,725	18,475
Code Enforcement	12,106	14,432
Economic Development	17,557	34,871
Buidling Department	17,265	31,198
Horticultural Services	49,132	76,694
Jackson Street Pier	120	2,425
City Manager	20,969	29,601
Administrative Services	4,996	7,121
Finance Department	7,355	9,353
Income Tax Department	53,364	30,782
Information Technology	84,841	20,884
Law Department	14,309	16,691
City Commission	4,324	5,468
Commission Clerk	1,951	2,507
Municipal Court	54,446	77,250
Buidling Department	10,588	30,891
Engineering	16,542	26,696
Fleet	27,642	40,250
Administrative Supoort	14,839	679,289
<b>Total by Department</b>	<b>1,035,299</b>	<b>2,024,522</b>

**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		4,823,546	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316
April		4,678,762	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451
May		5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190
June		5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283
July		5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724
August		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 - 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 - 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			-
April			-
May			-
June			-
July			-
August			-
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			-
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

**FULL-TIME EMPLOYEES**

	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	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
Police Records	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
Fire	47	47	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
Cemetery	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
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
Code	4	4	4	4	5	5	4	3	3	2	1	1	2	2	2	2	2	2	2	2	2	3	3	5	5	5	0
Community Dev	7	7	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
Building Dept	5	5	5	5	5	5	6	6	6	5	5	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5
Facilities/Grounds/Hort	11	11	10	9	9	8	8	7	8	7	7	7	7	7	8	8	8	8	8	8	8	9	9	10	10	10	10
Customer Acct Office	4	4	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
BIWW	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	14
Water Distribution	11	11	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
Water Pollution Control Plan	18	18	18	18	18	18	18	18	17	18	18	17	17	17	17	17	17	17	16	16	16	16	16	17	17	18	18
Sewer Maintenance	10	10	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
Street Dept	10	10	10	10	10	10	10	10	9	9	9	9	9	9	9	10	10	10	10	10	10	11	11	11	11	11	11
City Manager	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	2	3	3	3	3	3
HR / IT	4	4	4	3	4	4	4	4	4	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	5
Finance / Tax	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
Law	4	4	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
Commission Clerk	1	1	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
Courts (not including Judge)	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
Building Maintenance	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	5	5	5	5	5
Engineer	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
Fleet Maintenance	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
<b>TOTAL</b>	<b>234</b>	<b>234</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>