Financial Report
June 30, 2022
(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are $11,274,733, up 30% when compared to $8,693,025 collected through June 2021. We have collected 45% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is $7,106,426 and the 2021 YTD amount was $5,555,551 (up $1,550,875)
- **Admissions tax**- The 2022 YTD amount is $792,470 and the 2021 YTD amount was $209,607 (up $582,863)
- **Lodging tax** - The 2022 YTD amount is $204,235 and the 2021 YTD amount was $45,163 (up $159,072)

General Fund Expenses:

Total 2022 YTD expenditures are $10,178,483 the 2021 YTD figure was $7,574,111. We expended 40% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is $5,989,753. 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):

Current Year		Historical Data
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
		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
June 30, 2022

	2022 Monthly Actual Amount	2022 YTD Actual	2022 Budget	% of Budget		% + / - Prev. Yr	2021 YTD Actual	2020 YTD Actual	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual
Beginning Balance, 1/1/2022		**$ 4,893,503**									
REVENUES											
GENERAL REVENUES											
Property Tax	0	974,007	1,725,000	56%		13%	859,147	841,911	855,960	862,158	797,828
Property Tax- Mobile Homes	0	2,469	2,700	91%		75%	1,412	1,496	1,114	1,897	2,091
Income Tax	1,158,088	6,901,068	11,093,750	62%		29%	5,346,491	4,950,623	5,295,186	5,597,390	5,587,896
Income Tax P&I	20,310	205,368	330,000	62%		-2%	209,060	168,443	174,747	163,723	117,423
Admission Tax	749,055	792,470	6,275,000	13%		278%	209,607	60,601	470,618	409,540	484,902
Lodging Tax	400	204,235	1,515,000	13%		352%	45,163	61,235	209,543	191,572	107,427
Parking Tax	9,865	16,487	250,000	7%		0%	0	0	0	0	0
Local Gov't Funds- County	43,904	256,654	460,000	56%		-1%	259,453	164,785	207,009	197,429	188,629
Local Gov't Funds- State	11,323	63,571	110,000	58%		9%	58,314	42,125	0	0	7,685
State Rollbeack & Homestead	0	93,210	180,000	52%		9%	85,487	87,128	86,622	87,703	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%		1169%	2,382	3,022	60,954	69,269	61,003
Return Check	0	0	0	0%		0%	0	(20)	37	60	40
State Patrol Fines	0	3,370	11,500	29%		-52%	7,022	5,019	7,755	6,548	5,994
Tax Abatement Monitoring Fees	0	2,773	4,000	69%		-15%	3,273	200	4,080	5,649	3,059
Solicitors Permits	2,550	3,100	3,000	103%		14%	2,725	1,384	1,075	3,950	875
Cable Franchise Fees	0	151,262	310,000	49%		0%	151,798	231,143	155,461	170,513	179,877
Sale of Property	0	0	0	0%		0%	0	0	288	1,465	0
Interest	22,662	94,809	142,000	67%		44%	65,834	168,736	242,450	125,335	81,213
Rental Income	7,488	51,079	175,000	29%		98%	25,777	115,187	22,184	47,534	248,166
Donations	0	0	0	0%		0%	0	878	0	0	0
Reimbursement - Other	0	20	0	0%		-100%	8,578	697	394	0	96
Reimbursement - BWC	1,265	53,449	25,000	214%		469%	9,386	268,999	72,705	85,008	21,719
Refunds	0	0	0	0%		0%	0	0	0	0	19
	2,026,908	**9,900,847**	**22,678,150**	**44%**		**35%**	**7,352,076**	**7,174,791**	**7,869,392**	**8,027,951**	**7,985,727**
Division / Department Revenues											
General Revenue (detailed above)	2,026,908	9,900,847	22,678,150	44%		35%	7,352,076	7,174,791	7,869,427	8,029,435	7,988,177
Police Department	35,661	166,913	389,550	43%		12%	148,469	179,322	150,488	129,813	152,147
Police- Reserve Officers	0	2,282	2,500	91%		-1%	2,296	1,330	1,400	1,761	1,708
Dock tax	144	836	92,000	1%		-95%	16,009	19,350	10,550	10,625	1,025
Police- Detectives	0	0	4,000	0%		0%	0	0	0	0	0
Fire	150	407,089	401,700	101%		2%	400,832	401,061	404,566	412,852	411,875
Oakland Cemetery	8,032	49,040	111,500	44%		-19%	60,545	42,916	54,428	71,780	52,248
Code Enforcement	1,495	9,553	18,500	52%		-54%	20,617	41,982	32,759	47,567	54,812
Economic Development	200	5,450	0	0%		0%	0	60,081	0	0	0
Buidling Department	24,344	147,929	250,000	59%		15%	128,691	222,788	117,591	253,965	185,786
Horticultural Services	8,666	33,036	75,500	44%		-26%	44,619	24,018	49,864	29,428	30,027
Jackson Street Pier	3,325	26,670	34,000	78%		42%	18,825	0	0	13,072	1,604
City Manager	0	0	0	0%		-100%	25,012	70	0	0	0
Administrative Services	0	256	0	0%		0%	0	1	0	1,168	1,048
Finance Department	0	0	0	0%		0%	0	0	373	0	0
Information Technology	2,804	14,764	70,000	21%		1%	14,603	15,784	15,167	14,254	14,630
Law Department	0	9,127	10,000	91%		1299%	652	9,678	406	9,819	9,508
City Commision	0	0	0	0%		0%	0	208	0	0	0
Muncipal Court	92,106	414,576	1,017,500	41%		-3%	427,324	357,998	539,896	528,285	426,308
Building Maintenance	0	31,250	31,250	100%		17860%	174	8,422	3,591	479	1,563
Engineering	1,074	5,094	7,550	67%		36%	3,740	5,399	8,222	8,184	8,915
Fleet	0	223	1,000	22%		-95%	4,117	5,996	11,971	12,132	18,178
Administrative Support	723	49,799	39,000	128%		104%	24,424	72,386	29,305	261	920
Total GENERAL FUND REVENUE	**2,205,633**	**11,274,733**	**25,233,700**	**45%**		**30%**	**8,693,025**	**8,643,580**	**9,300,001**	**9,574,880**	**9,360,479**
General Fund Expenses											
Wages/Fringes	972,898	6,208,176	14,015,640	44%		21%	5,146,582	6,371,473	7,148,909	7,169,619	7,004,624
Travel & Training	8,843	23,498	106,930	22%		35%	17,383	19,760	24,936	20,659	21,731
Contractual Services	201,048	1,541,579	3,118,522	49%		28%	1,202,695	1,554,799	1,193,920	1,377,445	1,229,707
Supplies & Materials	57,575	429,617	1,333,701	32%		38%	312,013	317,215	317,243	295,471	354,930
Transfers / Other	173,016	1,975,613	6,756,400	29%		121%	895,437	1,771,691	1,892,495	1,869,734	1,553,552
Total General Fund Expenses	**1,413,379**	**10,178,483**	**25,331,193**	40%		34%	**7,574,111**	**10,034,938**	**10,577,503**	**10,732,928**	**10,164,543**
Net Gain / (Loss)	792,254	1,096,251					1,118,914	(1,391,358)	(1,277,502)	(1,158,048)	(804,064)
Ending Cash Balance, 6/30/2022		**$ 5,989,753**									

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

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		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 - 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			-
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	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			-
August			-
September			-
October			-
November			-
December			-

FULL-TIME EMPLOYEES

	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	**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
Police Records	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
Fire	**50**	49	49	**49**	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	2	2	2	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
Code	4	4	4	4	4	4	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
Community Dev	7	7	7	7	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	5	5	5	5	5	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	10	11	**11**	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
Customer Acct Office	4	4	4	4	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	**13**	14	14	14	14	**14**	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
Water Distribution	**9**	**8**	**10**	11	11	11	11	11	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	11	11
Water Pollution Control Plant	**18**	17	**17**	18	18	18	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
Sewer Maintenance	**10**	11	**11**	10	10	10	10	11	9	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	9	9	9	9	9	9	9	10	10	10	10	10	11	11	11	11	11	11	11
City Manager	5	5	5	5	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	4	4	4	4	3	4	4	4	4	4	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	5
Finance / Tax	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	3	2
Law	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	4	4	4	4	4
Commission Clerk	1	1	1	1	1	1	1	1	1	0	0	0	1	1	1	1	1	1	1	1	1	1	1	2	2	2	1	1	1	1	1
Courts (not including Judge)	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
Building Maintenance	2	2	2	2	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	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
Fleet Maintenance	3	3	**3**	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	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 – June 2022

GENERAL FUND REVENUE

Admission Tax Collection
900,000
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
484,902
409,540
470,618
60,601
209,607
792,470
2017
2018
2019
2020
2021
2022

Total General Fund Revenue
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
9,360,479
9,574,880
9,300,001
9,643,580
9,693,025
11,274,733
2017
2018
2019
2020
2021
2022

GENERAL FUND EXPENSES

CASH BALANCES