

Financial Report
March 31, 2022
(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are \$5,421,683, up 40% when compared to \$3,876,064 collected through March 2021. We have collected 21% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$3,209,514 and the 2021 YTD amount was \$2,176,790 (up \$1,032,724)
- **Admissions tax**- The 2022 YTD amount is \$14,292 and the 2021 YTD amount was \$12,967 (up \$1,325)
- **Lodging tax** - The 2022 YTD amount is \$166,010 and the 2021 YTD amount was \$7,614 (up \$158,396)

General Fund Expenses:

Total 2022 YTD expenditures are \$5,917,324 the 2021 YTD figure was \$3,444,839. We expended 23% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,397,862. 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
	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
March 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	959,382	974,520	1,725,000	56%	13%	859,147	841,911	855,960	861,357	797,029	
Property Tax- Mobile Homes	0	640	2,700	24%	0%	0	1	0	0	2,091	
Income Tax	760,186	3,094,786	11,093,750	28%	50%	2,064,423	2,636,101	2,291,138	2,531,227	2,401,679	
Income Tax P&I	29,899	114,728	330,000	35%	2%	112,366	96,934	102,896	99,769	60,749	
Admission Tax	10,635	14,292	6,275,000	0%	10%	12,967	47,536	6,777	24,330	78,539	
Lodging Tax	593	166,010	1,515,000	11%	2080%	7,614	47,364	33,465	45,980	44,019	
Parking Tax	605	605	250,000	0%	0%	0	0	0	0	0	
Local Gov't Funds- County	34,502	120,841	460,000	26%	8%	112,041	105,240	99,753	100,004	96,836	
Local Gov't Funds- State	0	21,316	110,000	19%	-22%	27,193	24,766	0	0	4,175	
State Rollback & Homestead	0	0	180,000	0%	0%	0	1,286	0	0	0	
Cigarette License	0	1,227	1,200	102%	5%	1,167	1,198	1,210	1,208	1,286	
Liquor & Beer Permits	0	0	65,000	0%	-100%	18	3,002	2,853	7,286	986	
State Patrol Fines	0	1,459	11,500	13%	298%	367	3,842	3,441	3,645	892	
Tax Abatement Monitoring Fees	600	2,773	4,000	69%	22%	2,273	0	2,287	0	500	
Solicitors Permits	0	0	3,000	0%	-100%	600	0	450	875	1,625	
Cable Franchise Fees	0	74,854	310,000	24%	3%	72,480	77,467	85,839	86,233	94,276	
Interest	10,699	33,886	142,000	24%	589%	4,919	73,999	92,646	43,191	30,738	
Rental Income	60,132	61,146	175,000	35%	3510%	1,694	108,388	14,958	20,321	6,916	
Reimbursement - Other	20	20	0	0%	0%	0	697	0	0	96	
Reimbursement - BWC	0	3,658	25,000	15%	-3%	3,756	0	0	0	0	
Refunds	0	0	0	0%	0%	0	0	0	0	19	
	1,867,253	4,686,761	22,678,150	21%		43%	3,283,026	4,070,031	3,593,690	3,825,446	3,622,470

Division / Department Revenues

General Revenue (detailed above)	1,867,253	4,686,761	22,678,150	21%	43%	3,283,026	4,070,031	3,593,690	3,825,446	3,622,470	
Police Department	11,342	63,332	389,550	16%	75%	36,222	102,625	61,094	53,692	61,484	
Police- Reserve Officers	0	868	2,500	35%	-23%	1,120	574	266	840	546	
Dock tax	239	525	92,000	1%	-97%	15,465	19,350	10,550	10,500	850	
Fire	88,208	310,376	401,700	77%	46%	212,001	163,164	287,771	262,490	260,414	
Oakland Cemetery	6,185	23,736	111,500	21%	-12%	26,842	25,245	26,232	44,590	22,369	
Code Enforcement	1,535	4,885	18,500	26%	-72%	17,529	37,197	25,594	22,682	35,355	
Economic Development	800	1,975	0	0%	0%	0	81	0	0	0	
Building Department	19,901	79,088	250,000	32%	37%	57,886	129,595	61,077	86,733	112,376	
Horticultural Services	954	8,698	75,500	12%	-8%	9,483	8,593	16,746	9,925	11,356	
Jackson Street Pier	7,425	16,245	34,000	48%	178%	5,850	0	0	0	0	
Administrative Services	0	0	0	0%	0%	0	71	0	653	524	
Finance Department	0	0	0	0%	0%	0	0	373	0	0	
Information Technology	168	3,547	70,000	5%	-49%	6,995	7,511	5,478	8,545	8,553	
Law Department	0	9,095	10,000	91%	2882%	305	9,504	245	9,541	9,374	
Municipal Court	66,669	180,370	1,017,500	18%	-7%	193,970	187,343	261,674	256,747	202,819	
Building Maintenance	100	250	31,250	1%	44%	174	7,721	0	0	0	
Engineering	180	1,645	7,550	22%	-13%	1,895	2,765	3,907	3,455	4,800	
Fleet	0	93	1,000	9%	-39%	151	5,061	5,859	5,886	3,073	
Administrative Support	0	30,100	39,000	77%	321%	7,151	20,565	18,659	0	833	
Total GENERAL FUND REVENUE	2,070,958	5,421,683	25,233,700	21%		40%	3,876,064	4,796,997	4,379,214	4,601,725	4,357,196

General Fund Expenses

Wages/Fringes	932,364	3,237,739	14,015,640	23%	25%	2,599,876	3,305,851	3,949,434	3,819,879	3,818,667	
Travel & Training	4,241	8,970	106,930	8%	59%	5,645	15,247	7,735	10,791	9,090	
Contractual Services	332,468	841,551	3,118,522	27%	32%	635,626	765,650	632,988	709,628	632,373	
Supplies & Materials	50,052	245,964	1,333,701	18%	135%	104,820	134,572	112,570	141,317	139,061	
Transfers / Other	995,866	1,583,100	6,756,400	23%	1501%	98,872	420,306	536,452	379,818	290,604	
Total General Fund Expenses	2,314,990	5,917,324	25,331,193	23%		72%	3,444,839	4,641,626	5,239,179	5,061,433	4,889,795

Net Gain / (Loss) (244,031) (495,641) 431,225 155,371 (859,965) (459,708) (532,599)

Ending Cash Balance, 3/31/2022 **\$ 4,397,862**

Expenditures by Department

	January	February	March
Police Department	252,460.87	344,495	395,988.78
Police- Records	7,659.95	24,953	21,585.85
Police- Reserve Officers	6,682.51	8,188	7,529.36
Fire	344,386.04	471,668	361,368.34
Street Lighting	38.84	20,340	19,703.67
Oakland Cemetery	11,725.28	18,475	19,471.61
Code Enforcement	12,105.94	14,432	(10,826.30)
Economic Development	17,556.88	34,871	24,026.93
Building Department	17,265.03	31,198	27,899.90
Horticultural Services	49,132.12	76,694	77,878.96
Jackson Street Pier	119.85	2,425	4,014.29
City Manager	20,968.96	29,601	33,858.46
Administrative Services	4,995.51	7,121	9,948.71
Finance Department	7,354.79	9,353	9,206.31
Income Tax Department	53,363.82	30,782	28,351.86
Information Technology	84,840.91	20,884	40,449.53
Law Department	14,309.23	16,691	16,382.11
City Commission	4,323.56	5,468	3,895.53
Commission Clerk	1,950.94	2,507	2,480.16
Municipal Court	54,445.68	77,250	82,749.75
Building Maintenance	10,588.38	30,891	33,345.44
Engineering	16,542.20	26,696	23,647.00
Fleet	27,642.27	40,250	(31,127.77)
Administrative Support	14,838.95	679,289	1,113,161.19
Total by Department	1,035,298.51	2,024,522	2,314,989.67

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		4,678,762	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	4,162,119	2,903,098	1,259,021
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	6,118,224	5,946,557	171,667
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

FULL-TIME EMPLOYEES

	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	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	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2
Fire	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	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
Code	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	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	6	6	6	5	5	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	5
Facilities/Grounds/Hort	10	11	11	10	9	8	8	7	8	7	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	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5
BIWW	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	14
Water Distribution	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	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	16	16	16	16	16	17	17	18	18
Sewer Maintenance	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	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	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2	3	3	3	3	
HR / IT	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	5
Finance / Tax	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
Law	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	4	4	4	4
Commission Clerk	1	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	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	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	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
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	5
TOTAL	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