

Financial Report
May 31 2022
(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are \$9,069,231, up 26% when compared to \$7,182,605 collected through May 2021. We have collected 36% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$5,928,038 and the 2021 YTD amount was \$4,607,608 (up \$1,320,430)
- **Admissions tax**- The 2022 YTD amount is \$43,415 and the 2021 YTD amount was \$25,589 (up \$17,826)
- **Lodging tax** - The 2022 YTD amount is \$203,835 and the 2021 YTD amount was \$43,662 (up \$160,173)

General Fund Expenses:

Total 2022 YTD expenditures are \$8,765,088 the 2021 YTD figure was \$6,372,743. We expended 35% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$5,197,645. 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
	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
May 31, 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%		859,147	841,911	855,960	862,158	797,828	
Property Tax- Mobile Homes	0	2,469	2,700	91%		1,412	1,496	1,114	1,897	2,091	
Income Tax	1,890,116	5,742,980	11,093,750	52%		4,417,352	4,335,960	4,432,820	4,627,982	4,644,012	
Income Tax P&I	30,622	185,058	330,000	56%	-3%	190,256	153,241	152,449	146,330	94,282	
Admission Tax	12,690	43,415	6,275,000	1%		25,589	56,044	22,677	40,391	91,392	
Lodging Tax	37,124	203,835	1,515,000	13%		43,662	59,836	78,081	100,884	86,260	
Parking Tax	3,781	6,622	250,000	3%		-	-	-	-	-	
Local Gov't Funds- County	58,525	212,750	460,000	46%		205,796	132,641	168,790	160,585	154,257	
Local Gov't Funds- State	16,130	52,248	110,000	47%		43,700	34,839	-	-	5,955	
State Rollback & Homestead	0	93,210	180,000	52%		85,487	87,128	86,622	87,703	88,499	
Cigarette License	0	1,227	1,200	102%		1,167	1,198	1,210	1,208	1,286	
Liquor & Beer Permits	30,219	30,219	65,000	46%		2,382	3,022	60,954	69,269	61,003	
Return Check	0	0	0	0%		-	(20)	37	40	40	
State Patrol Fines	1,910	3,370	11,500	29%	-34%	5,068	3,842	6,356	3,645	5,994	
Tax Abatement Monitoring Fees	0	2,773	4,000	69%	-15%	3,273	200	4,080	5,449	5,259	
Solicitors Permits	500	550	3,000	18%		2,400	325	1,075	3,650	675	
Cable Franchise Fees	76,408	151,262	310,000	49%		151,798	231,143	155,461	170,513	179,877	
Sale of Property	0	0	0	0%		-	-	288	1,465	-	
Interest	15,544	72,147	142,000	51%		55,758	155,859	203,353	112,218	75,575	
Rental Income	1,421	43,591	175,000	25%		18,851	109,660	16,657	36,842	237,474	
Donations	0	0	0	0%		-	698	-	-	-	
Reimbursement - Other	0	20	0	0%	-98%	1,342	697	394	-	96	
Reimbursement - BWC	48,526	52,184	25,000	209%		9,386	268,999	71,362	85,008	-	
Refunds	0	0	0	0%		-	-	-	-	19	
	2,223,518	7,873,938	22,678,150	35%		29%	6,123,826	6,478,720	6,319,741	6,517,236	6,531,871

Division / Department Revenues

General Revenue (detailed above)	2,223,518	7,873,938	22,678,150	35%		29%	6,123,826	6,478,720	6,319,741	6,517,236	6,531,871
Police Department	29,933	131,252	389,550	34%		144%	53,888	131,041	132,493	117,532	133,377
Police- Reserve Officers	294	2,282	2,500	91%		104%	1,120	1,050	1,400	1,761	1,400
Dock tax	142	692	92,000	1%		-96%	15,895	19,350	10,550	10,625	975
Police- Detectives	0	0	4,000	0%		0%	-	-	-	-	-
Fire	12,337	406,939	401,700	101%		17%	348,185	323,194	402,685	412,677	412,574
Oakland Cemetery	5,744	41,008	111,500	37%		-9%	45,075	34,389	41,913	62,025	42,031
Code Enforcement	1,287	8,058	18,500	44%		-59%	19,579	40,117	31,959	45,617	44,350
Economic Development	1,540	5,250	0	0%		0%	-	60,081	-	-	-
Buidling Department	25,932	123,585	250,000	49%		19%	103,903	161,963	98,309	235,741	169,892
Horticultural Services	12,051	24,500	75,500	32%		-30%	35,039	10,806	40,640	23,185	22,178
Jackson Street Pier	3,025	23,345	34,000	69%		100%	11,700	-	-	-	-
City Manager	0	0	0	0%		-100%	25,006	70	-	-	-
Administrative Services	256	256	0	0%		0%	-	1	-	1,168	1,048
Finance Department	0	0	0	0%		0%	-	-	373	-	-
Information Technology	2,804	11,960	70,000	17%		9%	11,011	13,027	13,926	11,885	13,369
Law Department	0	9,127	10,000	91%		1805%	479	9,504	345	9,708	9,463
City Commision	0	0	0	0%		0%	-	208	-	-	-
Municipal Court	76,433	322,470	1,017,500	32%		-10%	358,116	303,004	452,551	428,357	426,254
Building Maintenance	0	31,250	31,250	100%		17860%	174	8,322	891	440	1,563
Engineering	1,195	4,020	7,550	53%		56%	2,580	4,159	7,567	6,244	8,120
Fleet	130	223	1,000	22%		-92%	2,622	5,511	11,561	9,332	17,454
Administrative Support	0	49,076	39,000	126%		101%	24,407	62,236	29,185	-	920
Total GENERAL FUND REVENUE	2,396,621	9,069,231	25,233,700	36%		26%	7,182,605	7,666,752	7,596,090	7,893,533	7,836,839

General Fund Expenses

Wages/Fringes	934,530	5,235,278	14,015,640	37%		26%	4,166,078	5,356,612	6,015,952	6,053,986	5,940,113
Travel & Training	2,619	14,654	106,930	14%		20%	12,256	17,677	22,847	19,209	13,847
Contractual Services	301,423	1,340,516	3,118,522	43%		27%	1,051,515	1,289,530	1,002,348	1,217,242	1,035,051
Supplies & Materials	63,489	372,042	1,333,701	28%		44%	258,684	252,804	239,162	268,870	292,833
Transfers / Other	70,124	1,802,597	6,756,400	27%		104%	884,211	1,650,127	1,808,776	1,453,815	1,314,860
Total General Fund Expenses	1,372,184	8,765,088	25,331,193	35%		38%	6,372,743	8,566,750	9,089,086	9,013,122	8,596,705
Net Gain / (Loss)	1,024,437	304,142					809,862	(899,998)	(1,492,996)	(1,119,589)	(759,865)

Ending Cash Balance, 5/31/2022 **\$ 5,197,645**

Expenditures by Department

	January	February	March	April	May
Police Department	252,460.87	344,495	395,989	308,267	312,355
Police- Records	7,659.95	24,953	21,586	22,021	21,666
Police- Reserve Officers	6,682.51	8,188	7,529	7,132	5,052
Fire	344,386.04	471,668	361,368	364,084	359,558
Street Lighting	38.84	20,340	19,704	19,667	20,433
Oakland Cemetery	11,725.28	18,475	19,472	83,751	19,499
Code Enforcement	12,105.94	14,432	(10,826)	4,585	7,747
Economic Development	17,556.88	34,871	24,027	24,228	23,360
Buidling Department	17,265.03	31,198	27,900	30,145	29,201
Horticultural Services	49,132.12	76,694	77,879	99,775	104,310
Jackson Street Pier	119.85	2,425	4,014	2,505	5,626
City Manager	20,968.96	29,601	33,858	31,841	28,558
Administrative Services	4,995.51	7,121	9,949	15,666	13,214
Finance Department	7,354.79	9,353	9,206	9,667	11,514
Income Tax Department	53,363.82	30,782	28,352	29,787	66,595
Information Technology	84,840.91	20,884	40,450	26,136	14,336
Law Department	14,309.23	16,691	16,382	18,864	16,769
City Commission	4,323.56	5,468	3,896	4,059	3,559</

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		5,511,234	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	4,014,211	3,154,600	859,611
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	6,154,637	6,042,509	112,128
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

FULL-TIME EMPLOYEES

	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	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	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	
Fire	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	
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	
Code	4	4	4	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	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	
Building Dept	5	5	5	5	5	5	5	5	5	5	6	6	5	5	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	
Facilities/Grounds/Hort	11	10	10	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	4	4	4	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	
BIWW	14	14	14	14	14	15	15	13	13	13	12	13	15	14	14	14	14	14	14	14	14	14	14	14	14	14	16	16	15	15	
Water Distribution	8	10	11	11	11	11	11	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	11	11	11	10	11	11	11	11	
Water Pollution Control Plant	17	17	18	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	17	16	16	16	16	16	17	17	18	18
Sewer Maintenance	11	11	10	10	10	10	11	9	10	10	10	12	12	11	11	10	10	10	10	10	10	10	10	10	10	10	11	10	10	11	
Street Dept	10	10	10	10	10	10	10	10	10	10	10	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	3	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	3	4	4	4	4	4	3	3	3	3	3	3	3	3	3	3	3	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	
Law	4	4	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	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	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	
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	
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	
Fleet Maintenance	3	3	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	
TOTAL	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	