

Financial Report

April 30, 2022

(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are \$6,669,388, up 27% when compared to \$5,236,915 collected through April 2021. We have collected 26% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$4,007,300 and the 2021 YTD amount was \$3,093,589 (up \$913,711)
- **Admissions tax**- The 2022 YTD amount is \$30,725 and the 2021 YTD amount was \$19,713 (up \$11,012)
- **Lodging tax** - The 2022 YTD amount is \$166,711 and the 2021 YTD amount was \$9,466 (up \$157,245)

General Fund Expenses:

Total 2022 YTD expenditures are \$7,392,904 the 2021 YTD figure was \$4,950,473. We expended 29% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$4,172,280. 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
	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
April 30, 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	0	974,007	1,725,000	56%	13%	859,147	841,911	855,960	862,158	797,828
Property Tax- Mobile Homes	1,828	2,469	2,700	91%	75%	1,412	1	1,114	1,897	2,091
Income Tax	756,596	3,852,864	11,093,750	35%	31%	2,946,796	3,432,103	3,037,741	3,257,221	3,070,303
Income Tax P&I	39,708	154,436	330,000	47%	5%	146,793	127,023	130,304	134,052	79,401
Admission Tax	16,432	30,725	6,275,000	0%	56%	19,713	52,575	15,813	30,289	83,651
Lodging Tax	701	166,711	1,515,000	11%	1661%	9,466	58,996	71,501	66,958	57,349
Parking Tax	1,723	2,841	250,000	1%	0%	0	0	0	0	0
Local Gov't Funds- County	33,385	154,225	460,000	34%	-7%	165,461	105,240	125,568	125,103	121,898
Local Gov't Funds- State	7,256	36,118	110,000	33%	8%	33,346	29,101	0	0	4,456
State Rollback & Homestead	93,210	93,210	180,000	52%	9%	85,487	1,286	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	0	65,000	0%	-100%	18	3,022	60,954	7,286	986
State Patrol Fines	0	1,459	11,500	13%	-71%	5,068	3,842	5,160	3,645	892
Tax Abatement Monitoring Fees	0	2,773	4,000	69%	-15%	3,273	200	4,080	5,249	3,059
Solicitors Permits	50	50	3,000	2%	-96%	1,300	0	1,075	2,125	2,655
Cable Franchise Fees	0	74,854	310,000	24%	3%	72,480	156,385	155,461	86,233	94,276
Interest	17,369	54,169	142,000	38%	10%	49,318	122,748	136,201	59,134	44,682
Rental Income	0	42,170	175,000	24%	1601%	2,479	108,388	15,058	21,786	210,385
Reimbursement - Other	0	20	0	0%	-98%	1,342	697	394	0	96
Reimbursement - BWC	0	3,658	25,000	15%	-3%	3,756	93,330	0	0	0
Refunds	0	0	0	15%	0%	0	0	0	0	19
Total	968,259	5,647,987	22,678,150	25%	28%	4,407,823	5,138,025	4,704,253	4,752,067	4,663,830

Division / Department Revenues

General Revenue (detailed above)	\$ 968,259	\$ 5,647,987	\$ 22,678,150	25%	28%	\$ 4,407,823	\$ 5,138,025	\$ 4,704,253	\$ 4,752,067	\$ 4,663,800
Police Department	\$ 37,988	\$ 101,319	\$ 389,550	26%	129%	\$ 44,166	\$ 123,814	\$ 106,042	\$ 85,307	\$ 101,485
Police- Reserve Officers	\$ 1,120	\$ 1,988	\$ 2,500	80%	78%	\$ 1,120	\$ 840	\$ 812	\$ 893	\$ 812
Police Marine Patrol	\$ 25	\$ 550	\$ 92,000	1%	-97%	\$ 15,778	\$ 19,350	\$ 10,550	\$ 10,625	\$ 875
Police- Detectives	\$ -	\$ -	\$ 4,000	0%	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -
Fire	\$ 76,014	\$ 396,207	\$ 401,700	99%	36%	\$ 292,136	\$ 270,645	\$ 372,332	\$ 333,549	\$ 333,857
Oakland Cemetery	\$ 11,528	\$ 35,264	\$ 111,500	32%	-3%	\$ 36,449	\$ 30,638	\$ 32,536	\$ 54,318	\$ 32,328
Code Enforcement	\$ 1,886	\$ 6,771	\$ 18,500	37%	-64%	\$ 18,699	\$ 38,372	\$ 29,589	\$ 41,853	\$ 39,700
Economic Development	\$ 1,335	\$ 3,610	\$ -	0%	0%	\$ -	\$ 81	\$ -	\$ -	\$ -
Building Department	\$ 18,286	\$ 97,653	\$ 250,000	39%	20%	\$ 81,379	\$ 145,851	\$ 77,080	\$ 192,302	\$ 143,164
Horticultural Services	\$ 3,618	\$ 12,449	\$ 75,500	16%	-20%	\$ 15,467	\$ 8,714	\$ 28,551	\$ 12,936	\$ 12,134
Jackson Street Pier	\$ 4,075	\$ 20,320	\$ 34,000	60%	220%	\$ 6,350	\$ -	\$ -	\$ -	\$ -
City Manager	\$ -	\$ -	\$ -	0%	-100%	\$ 25,000	\$ 70	\$ -	\$ -	\$ -
Administrative Services	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ 1	\$ -	\$ 1,168	\$ 1,048
Finance Department	\$ -	\$ -	\$ -	0%	0%	\$ -	\$ -	\$ 373	\$ -	\$ -
Information Technology	\$ 2,804	\$ 9,156	\$ 70,000	13%	2%	\$ 8,990	\$ 10,269	\$ 9,195	\$ 9,856	\$ 10,330
Law Department	\$ 32	\$ 9,127	\$ 10,000	91%	2260%	\$ 387	\$ 9,504	\$ 326	\$ 9,625	\$ 9,374
Municipal Court	\$ 65,667	\$ 246,037	\$ 1,017,500	24%	-8%	\$ 267,825	\$ 269,030	\$ 371,055	\$ 322,604	\$ 281,692
Building Maintenance	\$ 31,000	\$ 31,250	\$ 31,250	100%	17860%	\$ 174	\$ 7,792	\$ 837	\$ -	\$ -
Engineering	\$ 1,180	\$ 2,825	\$ 7,550	37%	32%	\$ 2,135	\$ 3,700	\$ 5,287	\$ 3,836	\$ 5,835
Fleet	\$ -	\$ 93	\$ 1,000	9%	-96%	\$ 2,394	\$ 5,511	\$ 10,909	\$ 6,297	\$ 6,196
Administrative Support	\$ -	\$ 49,076	\$ 39,000	126%	361%	\$ 10,643	\$ 44,339	\$ 29,051	\$ -	\$ 833
Total GENERAL FUND REVENUE	\$ 1,224,816	\$ 6,671,681	\$ 25,233,700	26%	27%	5,236,915	6,126,546	5,788,778	5,837,235	5,643,462

General Fund Expenses

Wages/Fringes	1,063,010	4,300,748	14,015,640	31%	29%	3,330,792	4,285,709	4,907,206	4,938,599	4,871,858
Travel & Training	3,066	12,035	106,930	11%	14%	10,570	17,117	14,549	12,973	10,335
Contractual Services	187,773	1,039,093	3,118,522	33%	29%	804,171	1,024,930	829,376	889,786	757,883
Supplies & Materials	62,589	308,553	1,333,701	23%	51%	203,884	234,594	182,181	194,461	185,240
Transfers / Other	149,374	1,732,474	6,756,400	26%	188%	601,056	1,469,128	1,588,917	1,324,808	1,144,206
Total General Fund Expenses	1,465,811	7,392,904	25,331,193	29%	49%	4,950,473	7,031,478	7,522,229	7,360,627	6,969,522

Net Gain / (Loss) (240,995) (721,222) 286,442 (904,932) (1,733,451) (1,523,392) (1,326,060)

Ending Cash Balance, 4/30/2022 **\$ 4,172,280**

Expenditures by Department

	January	February	March	April
Police Department	252,460.87	344,495	395,989	308,267
Police- Records	7,659.95	24,953	21,586	22,021
Police- Reserve Officers	6,682.51	8,188	7,529	7,132
Fire	344,386.04	471,668	361,368	364,084
Street Lighting	38.84	20,340	19,704	19,667
Oakland Cemetery	11,725.28	18,475	19,472	83,751
Code Enforcement	12,105.94	14,432	(10,826)	4,585
Economic Development	17,556.88	34,871	24,027	24,228
Building Department	17,265.03	31,198	27,900	30,145
Horticultural Services	49,132.12	76,694	77,879	99,775
Jackson Street Pier	119.85	2,425	4,014	2,505
City Manager	20,968.96	29,601	33,858	31,841
Administrative Services	4,995.51	7,121	9,949	15,666
Finance Department	7,354.79	9,353	9,206	9,667
Income Tax Department	53,363.82	30,782	28,352	29,787
Information Technology	84,840.91	20,884	40,450	26,136
Law Department	14,309.23	16,691	16,382	18,864
City Commission	4,323.56	5,468	3,896	4,059
Commission Clerk	1,950.94	2,507	2,480	2,642
Municipal Court	54,445.68	77,250	82,750	80,047
Building Maintenance	10,588.38	30,891	33,345	50,415
Engineering	16,542.20	26,696	23,647	24,861
Fleet	27,642.27	40,250	(31,128)	42,157
Administrative Support	14,838.95	679,289	1,113,161	163,507
Total by Department	1,035,298.51	2,024,522	2,314,990	1,465,811

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		5,202,182	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

	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	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	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	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	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
Code	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	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	6	6	5	5	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5
Facilities/Grounds/Hort	10	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	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	14	15	15	13	13	13	12	13	15	14	14	14	14	14	14	14	14	14	14	14	14	16	16	15	15	14
Water Distribution	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 Plan	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	17	17	18	18
Sewer Maintenance	11	10	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	10	10	9	9	9	9	9	9	9	9	10	10	10	10	10	11	11	11	11	11	11
City Manager	5	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3
HR / IT	4	4	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	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	4	3	3	3	3	3	3	3	3	3	3	3	2	2	3	3	4	4	4	4	4
Commission Clerk	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	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	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	4	4	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	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
Fleet Maintenance	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	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