

**Financial Report
December 31, 2023
(Cash Basis Information)**

General Fund Revenues:

Total 2023 YTD actual General Fund revenues are \$34,493,710 up \$2,578,932 when compared to \$31,914,778 collected through December 2022. We have collected 106% of our budgeted revenue for 2023. Here are a few items to note:

	<u>2023 YTD</u>	<u>2022 YTD</u>	<u>Difference</u>
Income Tax	\$13,895,765	\$13,789,348	+ \$106,417
Admissions Tax	\$9,839,645	\$9,440,031	+ \$399,614
Lodging Tax	\$2,027,696	\$1,829,046	+ \$198,650
Interest Earnings	\$1,476,840	\$455,979	+ \$1,020,861

General Fund Expenses:

Total 2023 YTD expenditures are \$34,349,517 the 2022 YTD figure was \$30,853,838. We expended 94% of our general fund budget for 2023.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$6,098,646. 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>		
<u>Monthly 2023</u>	<u>#</u>		<u>Year-End</u>	<u>#</u>
January	242		2022	240
February	243		2021	235
March	243		2020	221
April	243		2019	252
May	246		2018	247
June	244		2017	247
July	242		2016	239
August	244		2015	225
September	245		2014	211
October	247		2013	212
November	248		2012	215
December	245		2011	220
			2010	216
			2009	241
			2008	252
			2007	253
			2006	260
			2005	266
			2004	280
			2003	291

Payroll Stabilization Fund Balance: \$416,922.20

**General Fund
December 31, 2023**

<i>Expenditures by Department</i>	January	February	March	April	May	June	July	August	September	October	November	December
Police Department	407,675	352,223	393,545	324,176	330,518	540,037	352,398	361,754	352,156	434,841	473,148	524,653
Police-Records	13,602	25,793	14,526	23,675	23,210	27,762	23,025	23,721	32,108	36,088	34,309	27,661
Police-Reserve Officers	6,022	7,043	6,366	4,850	4,511	6,242	5,565	5,662	4,802	5,201	6,706	7,587
Fire	349,263	589,960	371,844	423,273	359,833	525,830	364,424	376,981	367,987	389,368	367,884	772,247
Street Lighting	23,629	23,759	23,402	22,630	24,007	23,961	25,041	26,120	25,196	25,715	26,252	25,181
Oakland Cemetery	23,807	30,575	22,116	25,942	20,245	40,098	29,983	28,508	30,201	42,120	39,557	50,306
Parks & Public Realm	101,941	65,585	74,698	101,256	96,585	123,298	105,579	114,940	116,967	119,778	43,432	133,089
Code Enforcement	4,894	8,653	8,592	9,821	8,554	7,884	12,264	10,434	10,468	(11,377)	10,754	(1,136)
Community Development	29,869	33,423	24,544	32,108	34,141	35,343	14,388	32,543	286	25,500	36,365	60,946
Building Department	29,661	27,659	27,667	28,056	30,468	39,080	27,369	29,763	28,510	29,749	30,554	38,422
Horticultural Services	33,081	33,479	32,420	33,911	28,024	32,213	29,867	16,376	35,967	38,509	47,158	59,989
Jackson Street Pier	5,384	4,895	15,382	1,830	5,282	10,805	6,168	8,204	4,675	4,164	(4,618)	4,542
City Manager	14,658	17,904	15,562	21,996	23,639	26,562	16,078	15,079	28,962	25,936	27,406	35,229
Administrative Services	19,781	13,077	12,876	12,876	12,876	12,961	13,484	7,720	7,720	8,019	8,812	9,446
Finance Department	11,248	11,788	11,463	9,464	11,503	16,144	9,955	10,519	11,323	11,785	11,539	16,352
Income Tax Department	31,299	33,554	40,159	30,789	62,069	53,207	34,329	36,300	29,966	56,986	34,675	26,129
Information Technology	26,054	12,351	20,382	28,693	28,954	71,619	19,180	41,690	27,574	67,911	31,709	27,254
Law Department	17,765	18,013	17,617	20,559	16,494	23,852	20,301	19,759	16,887	18,824	13,899	25,901
City Commission	6,209	3,548	3,466	3,481	3,566	11,884	3,513	3,555	3,706	4,307	4,523	8,479
Commission Clerk	2,644	2,797	2,652	2,798	2,652	3,833	2,843	2,652	2,798	2,778	3,402	3,833
Municipal Court	73,107	91,723	78,094	96,124	78,692	100,527	79,310	73,840	70,577	85,076	75,653	96,293
Building Department	26,817	27,271	36,282	19,780	27,550	34,999	12,808	16,677	16,102	35,396	28,638	80,169
Engineering	27,793	24,986	24,841	27,769	26,395	40,243	21,128	21,617	26,210	26,506	22,354	35,962
Fleet	33,811	40,646	45,697	32,734	(47,023)	58,680	4,297	50,163	(34,408)	50,276	54,628	(29,564)
Administrative Support	405,833	634,826	1,337,554	988,821	1,161,406	1,074,653	1,193,709	2,609,674	2,095,922	2,032,852	2,206,929	1,233,602
Total by Department	1,725,846	2,135,528	2,661,747	2,336,688	2,376,349	2,947,504	2,426,483	3,950,015	3,312,662	3,566,309	3,635,667	3,272,571

<i>YTD Expenditures by Department</i>	2018	2019	2020	2021	2022	2023
1010. POLICE DEPARTMENT	4,669,121	4,218,459	3,250,741	4,051,508	4,475,254	4,847,226
1020. POLICE RECORDS	349,087	331,944	339,080	275,405	282,507	305,499
1030. POLICE-RESERVE	117,746	103,833	49,233	87,443	96,888	70,557
1310. FIRE	4,806,019	4,572,580	3,699,982	4,611,219	5,022,657	5,258,893
1610. STREET LIGHTING CONTRACT	253,477	252,166	261,765	264,782	268,130	294,892
2600. OAKLAND CEMETERY DEPT	323,320	300,548	281,674	275,394	317,125	383,459
3300. PARKS & PUBLIC REALM	0	0	0	0	0	1,201,295
4010. CODE ENFORCEMENT	961,823	1,043,103	267,817	233,064	88,608	79,805
4070. COMMUNITY DEVELOPMENT	30,000	30,000	444,006	187,771	401,549	359,457
4090. BUILDING DIV	293,281	384,244	304,998	275,500	372,089	366,958
4850. HORTICULTURAL SRV / FORESTRY	1,270,732	1,171,456	1,080,180	1,047,925	1,302,333	420,993
6860. JACKSON ST PIER	882	746	3,234	49,879	51,701	66,713
7020. CITY MANAGER DEPARTMENT	147,180	178,040	190,198	216,572	396,478	269,009
7030. ADMINISTRATIVE SERVICES	82,896	80,582	81,148	70,185	110,204	158,031
7060. FINANCE DEPT	110,724	119,459	104,842	108,784	138,123	143,083
7070. INCOME TAX DEPT	474,811	454,924	368,467	390,259	481,108	469,463
7080. INFORMATION TECHNOLOGY	263,217	266,446	234,520	266,715	404,142	403,372
7100. LAW DEPT	277,820	230,744	222,300	223,947	228,630	229,869
7200. CITY COMMISSION	36,669	31,748	35,761	49,397	65,478	60,236
7210. CITY COMMISSION CLK	41,974	46,887	45,371	32,572	34,800	35,681
7250. MUNICIPAL COURT	1,022,488	990,881	908,049	897,747	855,999	1,001,015
7550. BUILDING MAINTENANCE	549,449	565,003	621,691	596,814	592,545	362,489
7600. ENGINEERING	341,686	360,924	308,765	292,209	324,959	325,803
7750. FLEET MAINTENANCE	340,968	296,672	343,287	258,318	252,721	259,935
7900. ADMINISTRATIVE SUPPORT	6,485,135	6,958,611	5,608,451	7,658,511	14,289,409	16,975,781
Total GENERAL FUND	23,250,505	22,989,999	19,055,560	22,422,020	30,853,838	34,349,517

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2023	2022	2021	2020	2019	2018	2017	2016	2015
January	5,886,627	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	5,458,813	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	5,482,445	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	4,846,835	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	5,296,259	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	5,845,980	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	6,378,080	6,297,715	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724
August	7,487,107	7,424,194	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586
September	7,788,737	7,236,108	7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075
October	7,979,063	7,499,475	7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657
November	7,933,898	7,582,109	7,763,055	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373
December	6,098,646	5,954,452	4,893,503	4,392,320	4,986,704	4,874,828	4,729,271	4,487,428	4,170,024

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	3,924,657	2,900,904	1,023,753
August	3,763,981	2,241,508	1,522,472
September	3,858,233	1,973,109	1,885,124
October	3,696,361	1,731,069	1,965,293
November	3,598,829	1,484,840	2,113,989
December	2,754,571	711,210	2,043,361

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	4,880,890	4,623,371	257,519
August	6,147,967	3,939,873	2,208,094
September	5,832,960	3,738,525	2,094,435
October	6,322,673	3,650,096	2,672,578
November	5,791,259	2,552,944	3,238,315
December	5,773,106	1,902,878	3,870,228

WATER FUND - 2023

	Unexpended Balance	Outstanding Encumbrances	Ending Balance	Anticipated Reimbursements
January	2,560,338	4,170,739	(1,610,401)	
February	2,387,111	4,834,410	(2,447,299)	
March	2,235,822	7,912,299	(5,676,477)	
April	2,710,714	8,593,676	(5,882,962)	
May	2,711,785	7,627,494	(4,915,709)	
June	2,726,725	7,537,878	(4,811,153)	
July	1,520,554	5,677,594	(4,157,041)	
August	1,941,982	5,142,807	(3,200,825)	
September	2,372,303	4,920,900	(2,548,597)	
October	2,109,113	2,948,769	(839,656)	
November	2,195,559	2,372,644	(177,085)	
December	2,516,841	1,804,037	712,804	343,902

SEWER FUND - 2023

	Unexpended Balance	Outstanding Encumbrances	Ending Balance	Anticipated Reimbursements
January	4,384,493	7,244,505	(2,860,011)	
February	4,513,530	7,575,204	(3,061,674)	
March	4,645,871	7,306,575	(2,660,704)	
April	5,236,410	17,574,245	(12,337,835)	
May	5,149,880	17,200,009	(12,050,129)	
June	7,138,136	16,722,284	(9,584,148)	
July	5,990,767	11,491,559	(5,500,792)	
August	6,593,296	11,261,126	(4,667,830)	
September	7,751,330	10,468,828	(2,717,497)	
October	7,744,373	8,491,902	(747,529)	
November	8,023,247	7,972,139	51,108	
December	8,836,041	4,455,271	4,380,770	2,936,063

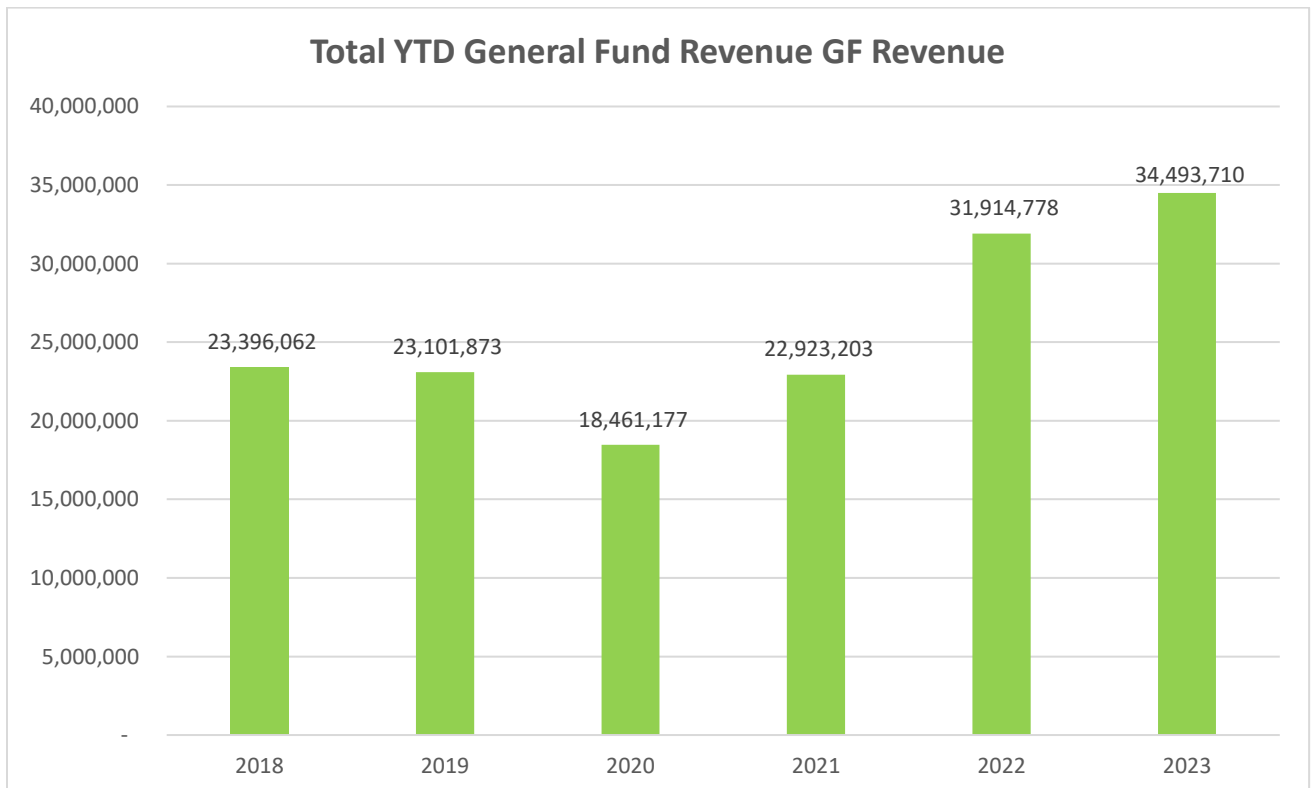
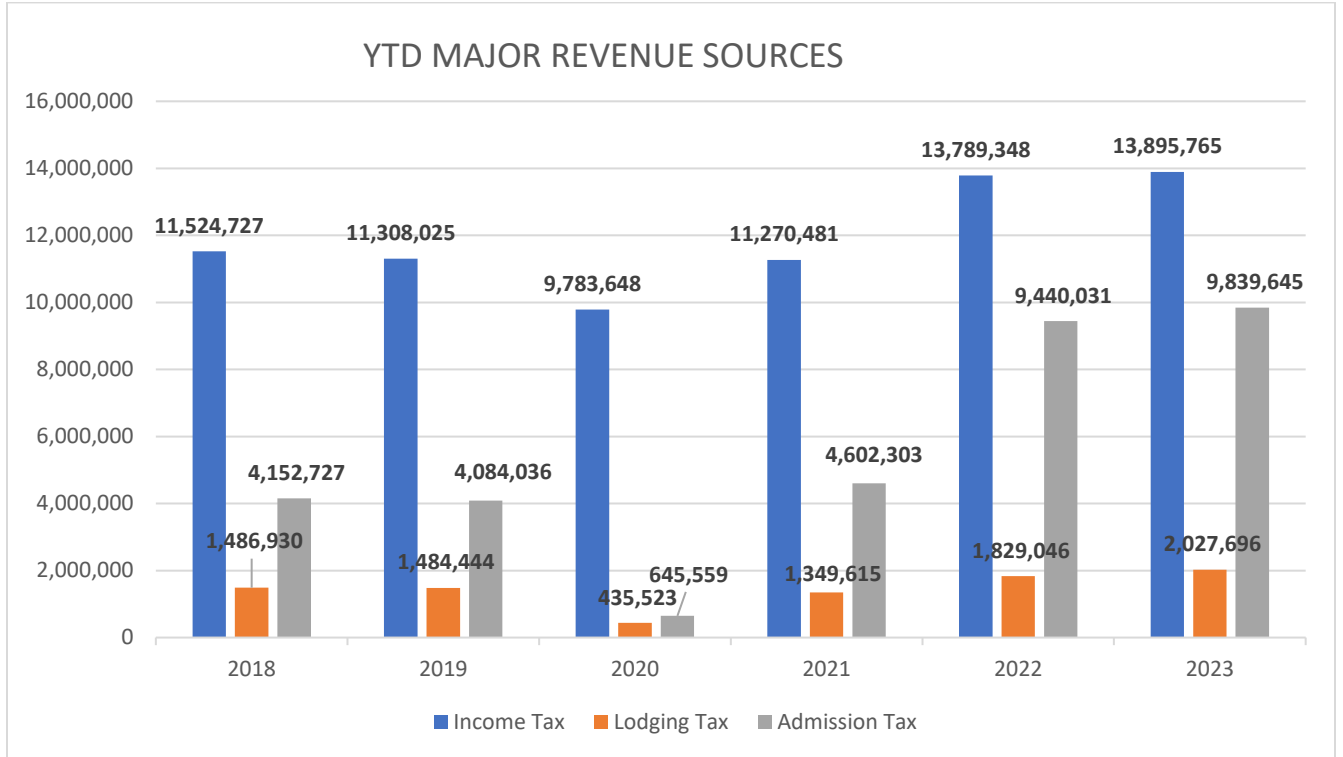
FULL-TIME EMPLOYEES

	Dec. 2023	Nov. 2023	Oct. 2023	Sept. 2023	August 2023	July 2023	June 2023	May 2023	April 2023	March 2023	Feb. 2023	Jan. 2023	Dec. 2022	Nov. 2022	Oct. 2022	Sept. 2022	August 2022	July 2022	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	20-Jan	Dec-19						
Police Patrol	49	49	51	50	48	48	48	48	48	48	47	46	47	46	47	47	47	48	48	47	45	45	43	44	44	45	45	45	46	45	46	45	43	43	43	43	45	45	43	48	48				
Police Records	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	1	1	1	1	1	1	1	1	1	1	2	2	2			
Fire	51	51	51	51	51	51	50	49	50	50	51	51	51	51	49	49	49	49	49	50	49	49	49	47	47	47	47	47	46	45	45	45	45	45	45	45	45	45	45	44	45	48	48		
Cemetery	3	3	3	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	2	2	2	2	2	2	2	2	3	3			
Parks & Public Realm	9	9	9	10	10	10	10	9	9	9	9	9	9	9																															
Recreation	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	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	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	6	4	4	4	4	4	4	4	4	4	4	4	4	5	5	4	3	3	2	1	1	1	1	2	2	5	0		
Community Dev	7	7	7	7	7	7	7	7	7	8	8	8	8	8	8	8	7	8	7	7	7	7	7	7	7	7	7	7	7	6	5	5	5	6	6	6	6	6	8	8	8	8	12	17	
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	5	5	4	4	4	4	4	5	5			
Hort- Forestry	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	11	11	11	11	12	12	11	11	10	10	11	11	10	9	9	8	8	7	7	7	7	7	7	7	7	7	8	10	10	
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	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		
BIWW	14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	13	14	14	14	14	14	14	14	14	14	14	15	15	13	13	13	12	13	15	14	14	14	14	14	14	15	14
Water Distribution	11	11	11	10	9	9	9	9	9	9	10	10	10	10	10	10	9	9	9	9	9	9	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Water Pollution Control Plant	16	16	16	16	17	17	17	17	17	17	17	17	17	17	15	15	17	17	18	18	17	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18	18
Sewer Maintenance	11	11	11	11	11	11	12	12	11	11	10	10	10	10	10	10	10	11	11	10	11	11	10	10	10	10	10	10	10	11	9	10	10	10	10	12	12	11	11	10	10	10	10	11	11
Street Dept	9	8	8	8	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	9	9	9	9	9	9	9	9		
City Manager	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	4	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	3	3	3	3	3	3	3	3	3	3	3		
HR / IT	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	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	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	
Law	4	4	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3	3	3	4	4	
Commission Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	
Courts (not including Judge)	10	10	10	10	10	10	10	10	10	10	10	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	12	12	12	12	12	12	12	12	12	12	12	
Building Maintenance	1	1	1	0	0	0	0	1	1	1	1	1	1	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	5	5
Engineer	7	7	7	7	7	7	6	6	7	7	7	6	6	6	6	6	6	6	6	6	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
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	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	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	5	5
TOTAL	245	246	247	245	244	242	244	246	243	243	243	242	240	244	242	240	240	239	236	233	234	234	234	234	235	233	230	229	225	223	223	222	220	219	221	220	221	220	221	253	252				

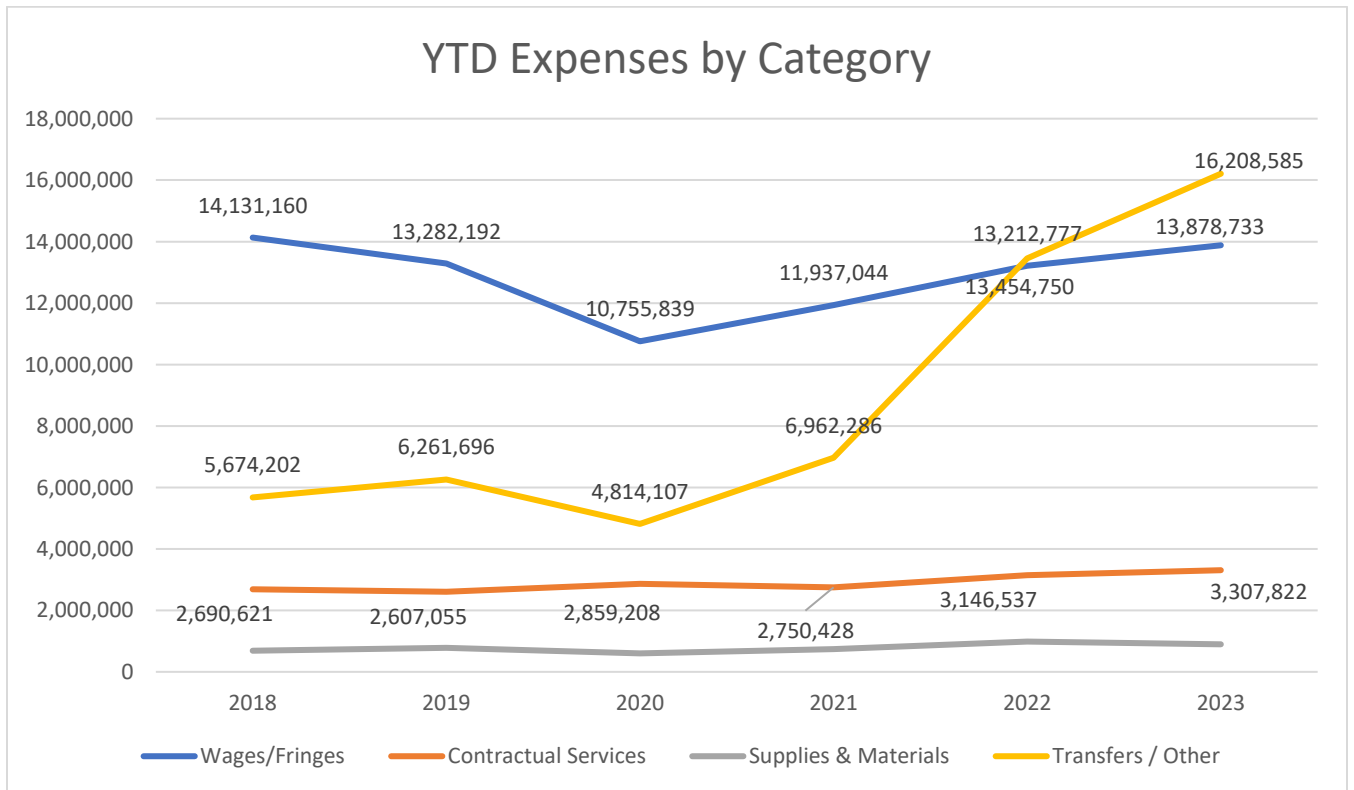
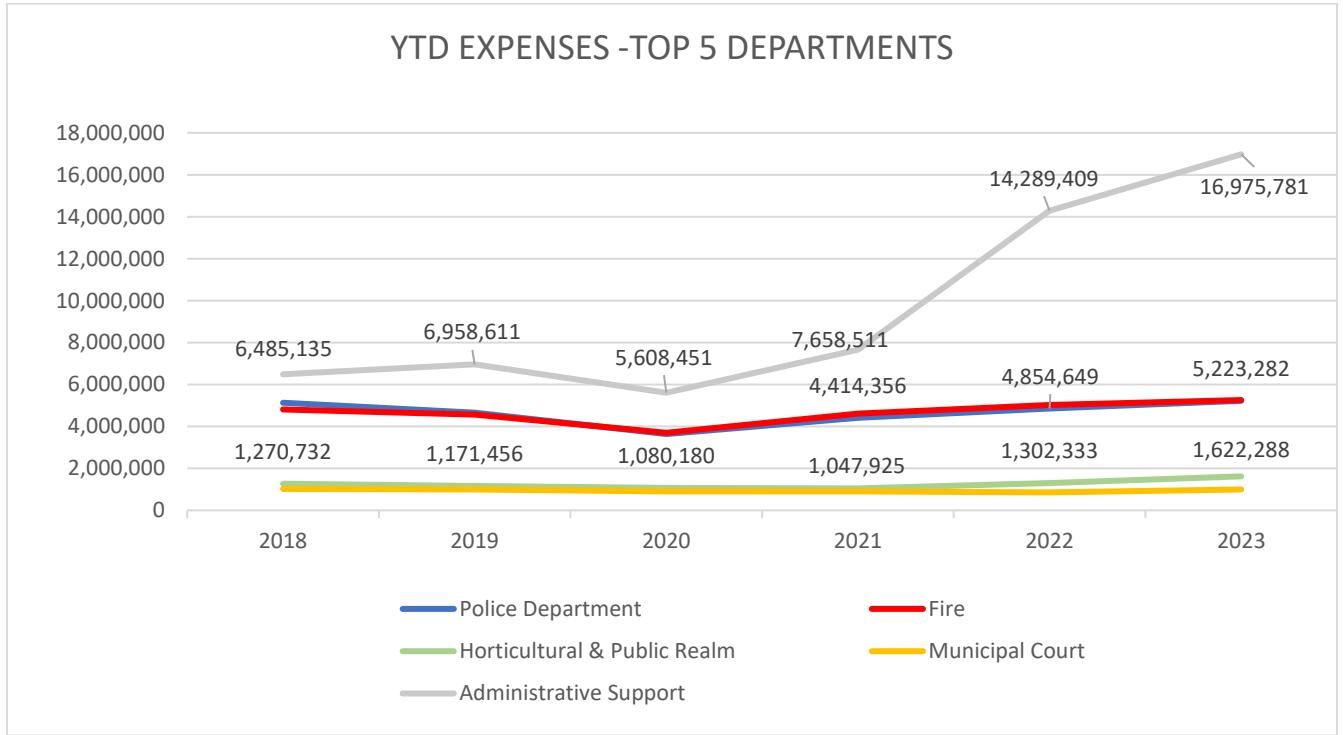
Highlighted cells shows the employee count changed from previous month

FINANCIAL CHARTS – December 2023

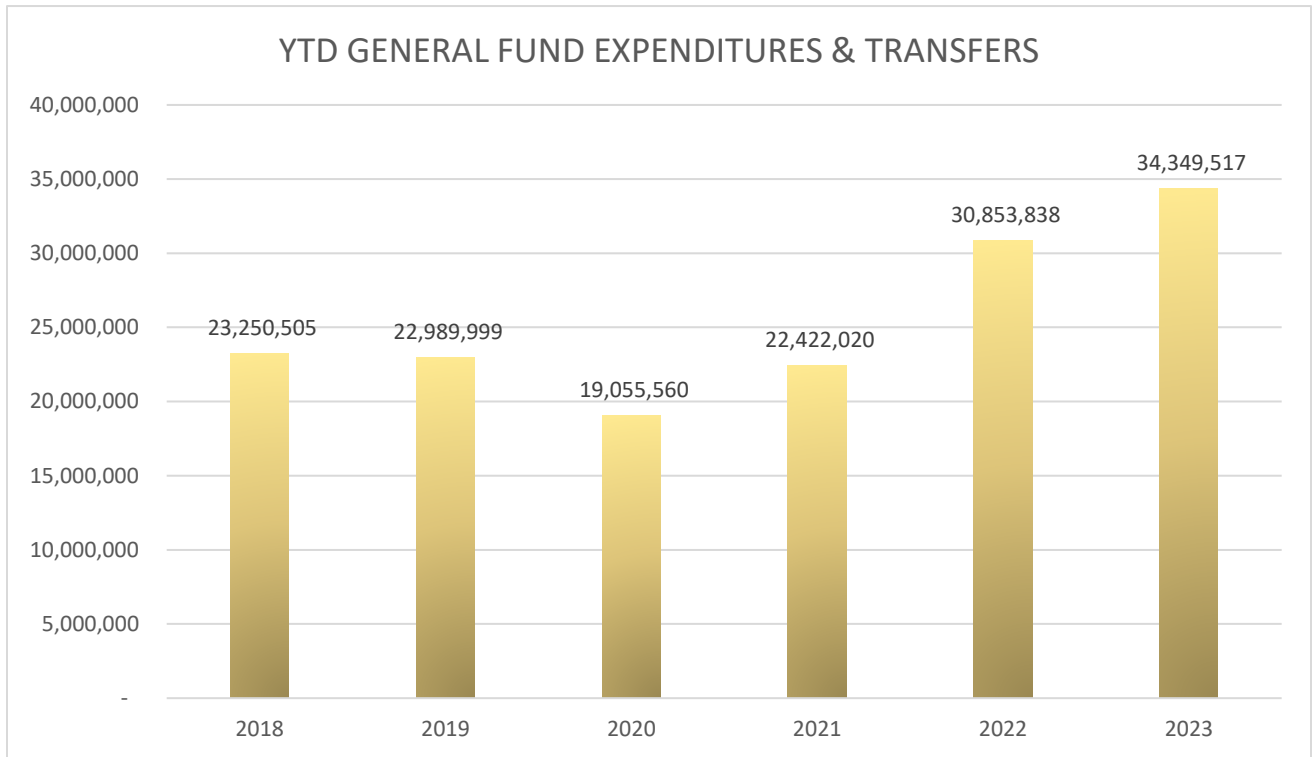
2023 GENERAL FUND REVENUE



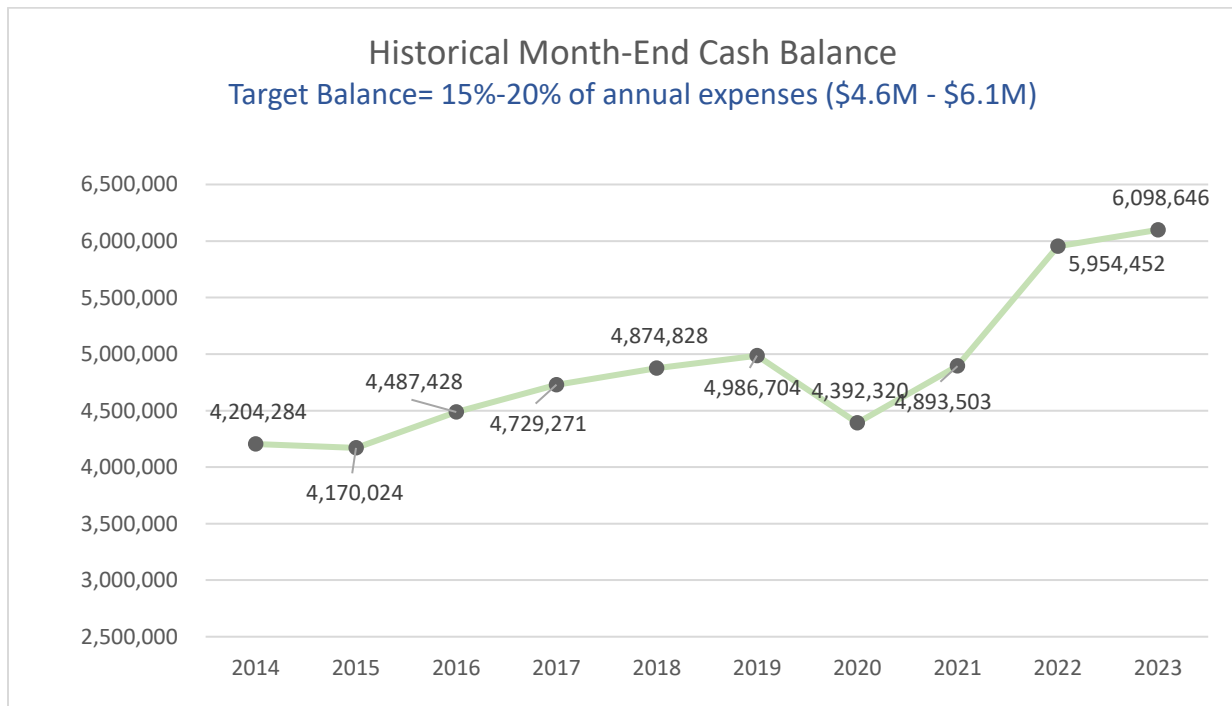
GENERAL FUND EXPENSES



TOTAL 2023 GENERAL FUND EXPENDITURES & TRANSFERS



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES

