

**Financial Report
January 31, 2024
(Cash Basis Information)**

General Fund Revenues:

Total 2024 YTD actual General Fund revenues are \$1,855,378 up \$197,358 when compared to \$1,658,020 collected through January 2023. We have collected 6% of our budgeted revenue for 2024. Here are a few items to note:

	<u>2024 YTD</u>	<u>2023 YTD</u>	<u>Difference</u>
Income Tax	\$1,238,609	\$887,849	+ \$350,076
Admissions Tax	\$117,429	\$180,560	+ \$63,131
Lodging Tax	\$4,399	\$2,721	+ \$1,678
Interest Earnings	\$131,244	\$100,150	+ \$31,094

General Fund Expenses:

Total 2024 YTD expenditures are \$2,054,121, up \$328,275 when compared to the 2023 YTD figure of \$1,725,846. We have spent 7% of our general fund budget for 2024.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$5,899,903. 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>		
Monthly 2024	#		Year-End	#
January	246		2023	245
February			2022	240
March			2021	235
April			2020	221
May			2019	252
June			2018	247
July			2017	247
August			2016	239
September			2015	225
October			2014	211
November			2013	212
December			2012	215
			2011	220
			2010	216
			2009	241
			2008	252
			2007	253
			2006	260
			2005	266
			2004	280
			2003	291

Payroll Stabilization Fund Balance: \$403,636.69

**General Fund
January 31, 2024**

2024 Monthly	2024	2024	% of	% + / -	2023	2022	2021	2020	2019
Actual Amount	YTD Actual	Budget	Budget	Prev. Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/2024 **\$ 6,098,646**

REVENUES

GENERAL REVENUES

Property Tax	0	0	1,770,000	0%	0%	0	1,274	0	0	0
Property Tax- Mobile Homes	0	0	3,000	0%	0%	0	0	0	0	0
Income Tax	1,218,768	1,218,768	12,646,875	10%	42%	861,051	1,501,992	613,822	1,145,809	885,660
Income Tax P&I	19,841	19,841	290,000	7%	-26%	26,798	42,408	22,681	32,909	32,779
Admission Tax	117,429	117,429	8,900,000	1%	-35%	180,560	3,657	1,549	44,093	406
Lodging Tax	4,399	4,399	1,880,000	0%	62%	2,721	5,701	7,397	16,908	14,514
Dock Tax	0	0	0	0%	0%	0	0	0	300	0
Parking Tax	1,857	1,857	425,000	0%	192%	(2,013)	0	0	0	0
Local Gov't Funds- County	36,700	36,700	505,000	7%	-12%	41,753	40,715	35,928	34,037	32,431
Local Gov't Funds- State	8,532	8,532	115,000	7%	-16%	10,162	9,789	8,580	8,539	0
State Rollback & Homestead	0	0	190,000	0%	0%	0	0	0	0	0
Cigarette License	1,258	1,258	1,200	105%	0%	0	1,227	1,167	1,198	1,210
Liquor & Beer Permits	5,556	5,556	60,000	9%	0%	0	0	0	0	2,853
Return Check	0	0	0	0%	0%	0	0	0	0	17
State Patrol Fines	0	0	7,500	0%	0%	0	0	2,150	2,059	0
Tax Abatement Monitoring Fees	625	625	4,000	16%	0%	0	0	0	0	0
Solicitors Permits	0	0	4,200	0%	0%	0	0	0	0	0
Cable Franchise Fees	67,708	67,708	295,000	23%	0%	0	0	0	77,467	0
Interest	131,244	131,244	575,000	23%	31%	100,150	14,350	880	2,078	12,153
Rental Income	156	156	140,000	0%	-100%	177,130	0	0	0	0
Reimbursement - Other	0	0	0	0%	0%	0	0	0	697	0
Reimbursement - BWC	6,241	6,241	45,000	14%	0%	0	0	3,756	0	0
Refunds	0	0	0	0%	0%	0	0	0	0	0
Total	1,620,313	1,620,313	27,856,775	6%	16%	1,398,312	1,621,114	697,911	1,366,095	982,023

Division / Department Revenues

General Revenue (detailed above)	1,620,313	1,620,313	27,856,775	6%	16%	1,398,312	1,621,114	697,911	1,366,095	982,023
Police Department	36,023	36,023	835,450	4%	197%	12,127	33,120	17,321	29,667	35,469
Police- Reserve Officers	280	280	2,500	11%	0%	0	868	0	0	266
Dock tax	-30	-30	95,000	0%	-115%	198	284	15,029	18,675	625
Police- Detectives	63,301	63,301	406,000	16%	-37%	99,718	102,503	52,662	63,115	88,939
Fire	8,501	8,501	82,000	10%	13%	7,535	5,775	12,703	7,309	8,441
Oakland Cemetery	11,660	11,660	71,000	0%	0%	0	0	0	0	0
Parks & Public Realm	3,660	3,660	18,400	20%	-54%	7,889	2,675	13,600	13,926	7,480
Code Enforcement	600	600	5,000	0%	621%	83	125	0	0	0
Community Development	25,215	25,215	259,588	10%	76%	14,356	27,341	28,457	39,083	32,249
Building Department	0	0	0	#DIV/0!	-100%	7,417	6,694	7,921	6,406	11,918
Forestry	10,863	10,863	60,900	18%	96%	5,535	3,520	5,300	0	0
Jackson Street Pier	0	0	0	0%	0%	0	0	0	0	0
Administrative Services	0	0	0	0%	0%	0	0	0	0	373
Information Technology	858	858	65,000	0%	-3%	884	809	785	4,753	2,518
Law Department	0	0	10,000	0%	-100%	14	9,095	122	106	69
Municipal Court	74,040	74,040	1,000,000	7%	-29%	103,637	52,803	56,398	109,301	93,741
Building Maintenance	0	0	31,250	0%	0%	0	0	50	7,721	0
Engineering	95	95	6,100	2%	-39%	155	625	355	660	1,555
Fleet	0	0	500	0%	-100%	160	93	148	1,669	3,045
Administrative Support	0	0	43,000	0%	0%	0	0	0	0	555
Total	1,855,378	1,855,378	30,848,463	6%	12%	1,658,020	1,867,442	908,760	1,668,485	1,269,264

General Fund Expenses

Wages/Fringes	1,193,117	1,193,117	15,851,651	8%	12%	1,065,326	1,037,364	1,004,959	1,389,344	1,171,274
Travel & Training	3,625	3,625	92,067	4%	164%	1,375	2,678	835	8,991	2,349
Contractual Services	221,991	221,991	3,379,779	7%	44%	154,077	145,885	103,512	318,602	201,684
Supplies & Materials	45,768	45,768	1,060,935	4%	-60%	114,448	147,719	14,628	52,280	43,753
Transfers / Other	589,620	589,620	10,338,050	6%	51%	390,619	87,206	(67,532)	190,574	102,633
Total General Fund Expenses	2,054,121	2,054,121	30,722,482	7%	19%	1,725,846	1,420,852	1,056,402	1,959,791	1,521,693

Net Gain / (Loss) (198,743) (198,743) (67,825) 446,590 (147,641) (291,306) (252,429)

Ending Cash Balance, 1/31/2024 **\$ 5,899,903**

**General Fund
January 31, 2024**

Expenditures by Department	January
Police Department	434,004
Police- Records	14,576
Police- Reserve Officers	4,527
Fire	399,657
Street Lighting	25,770
Oakland Cemetery	24,363
Parks & Public Realm	72,529
Code Enforcement	16,554
Economic Development	40,442
Building Department	28,598
Forestry	30,231
Jackson Street Pier	3,569
City Manager	48,418
Administrative Services	11,027
Finance Department	11,276
Income Tax Department	42,296
Information Technology	26,412
Law Department	22,594
City Commission	4,900
Commission Clerk	2,890
Municipal Court	75,711
Building Department	35,184
Engineering	28,216
Fleet	37,163
Administrative Support	613,211
Total by Department	2,054,120

YTD Expenditures by Department	2019	2020	2021	2022	2023	2024
1010. POLICE DEPARTMENT	383,264	473,168	309,370	311,415	407,675	434,004
1020. POLICE RECORDS	18,860	18,886	51,967	11,504	13,602	14,576
1030. POLICE-RESERVE	10,552	4,302	6,051	7,638	6,022	4,527
1310. FIRE	369,795	406,119	313,770	441,919	349,263	399,657
1610. STREET LIGHTING CONTRACT	40,533	41,537	22,502	20,950	23,629	25,770
2600. OAKLAND CEMETERY DEPT	21,517	28,228	17,155	16,323	23,807	24,363
3300. PARKS & PUBLIC REALM	0	0	0	0	101,941	72,529
4010. CODE ENFORCEMENT	95,241	48,878	23,181	15,486	4,894	16,554
4070. COMMUNITY DEVELOPMENT	0	74,436	23,170	23,487	29,869	40,442
4090. BUILDING DIV	32,790	36,916	21,393	24,316	29,661	28,598
4850. HORTICULTURAL SRV / FORESTRY	82,041	101,787	75,747	70,903	33,081	30,231
6860. JACKSON ST PIER	265	0	0	1,103	5,384	3,569
7020. CITY MANAGER DEPARTMENT	14,216	20,166	15,303	26,383	14,658	48,418
7030. ADMINISTRATIVE SERVICES	7,268	8,471	4,136	6,726	19,781	11,027
7060. FINANCE DEPT	9,387	33,817	8,046	9,950	11,248	11,276
7070. INCOME TAX DEPT	38,206	51,199	22,937	53,364	31,299	42,296
7080. INFORMATION TECHNOLOGY	18,621	31,905	12,279	89,524	26,054	26,412
7100. LAW DEPT	19,113	25,687	17,244	17,413	17,765	22,594
7200. CITY COMMISSION	2,454	4,999	3,657	4,324	6,209	4,900
7210. CITY COMMISSION CLK	3,527	5,004	3,200	2,515	2,644	2,890
7250. MUNICIPAL COURT	81,125	96,389	76,012	77,375	73,107	75,711
7550. BUILDING MAINTENANCE	47,241	62,523	25,820	25,059	26,817	35,184
7600. ENGINEERING	33,148	34,906	22,135	22,975	27,793	28,216
7750. FLEET MAINTENANCE	54,661	57,651	29,986	38,086	33,811	37,163
7900. ADMINISTRATIVE SUPPORT	137,867	292,820	(48,658)	102,113	405,833	613,211
Total GENERAL FUND	1,521,693	1,959,791	1,056,402	1,420,852	1,725,846	2,054,120

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016
January	5,899,903	5,886,627	5,315,578	4,244,679	4,695,397	4,622,401	4,739,657	4,697,723	4,261,014
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
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
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
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
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
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
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
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
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
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
December		6,098,161	5,954,452	4,893,503	4,392,320	4,986,704	4,874,828	4,729,271	4,487,428

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 Revenue
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 Revenue
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

WATER FUND - 2024

	Unexpended Balance	Outstanding Encumbrances	Ending Balance	Anticipated Revenue
January	1,584,340	2,605,583	(1,021,243)	\$8,336,548
February				
March			-	
April			-	
May			-	
June			-	
July			-	
August			-	
September			-	
October			-	
November			-	
December			-	

SEWER FUND - 2024

	Unexpended Balance	Outstanding Encumbrances	Ending Balance	Anticipated Revenue
January	7,644,139	8,663,082	(1,018,944)	\$25,348,890
February				
March			-	
April			-	
May			-	
June			-	
July			-	
August			-	
September			-	
October			-	
November			-	
December			-	

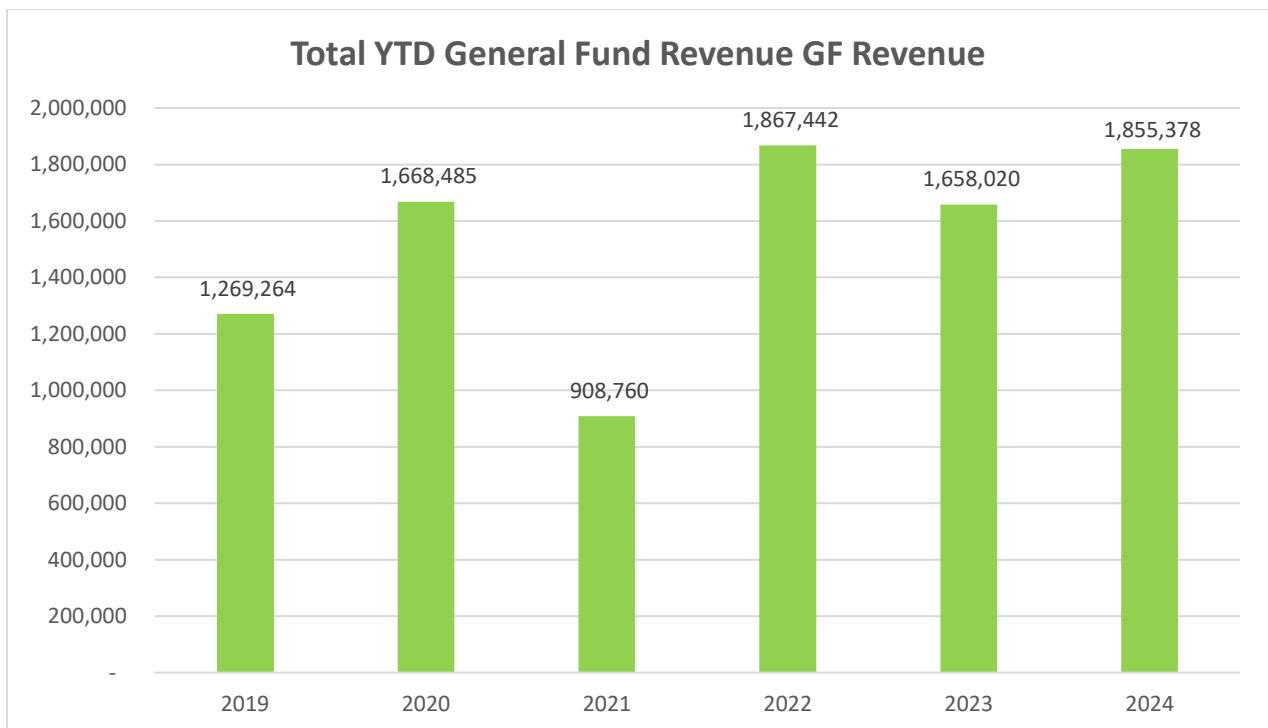
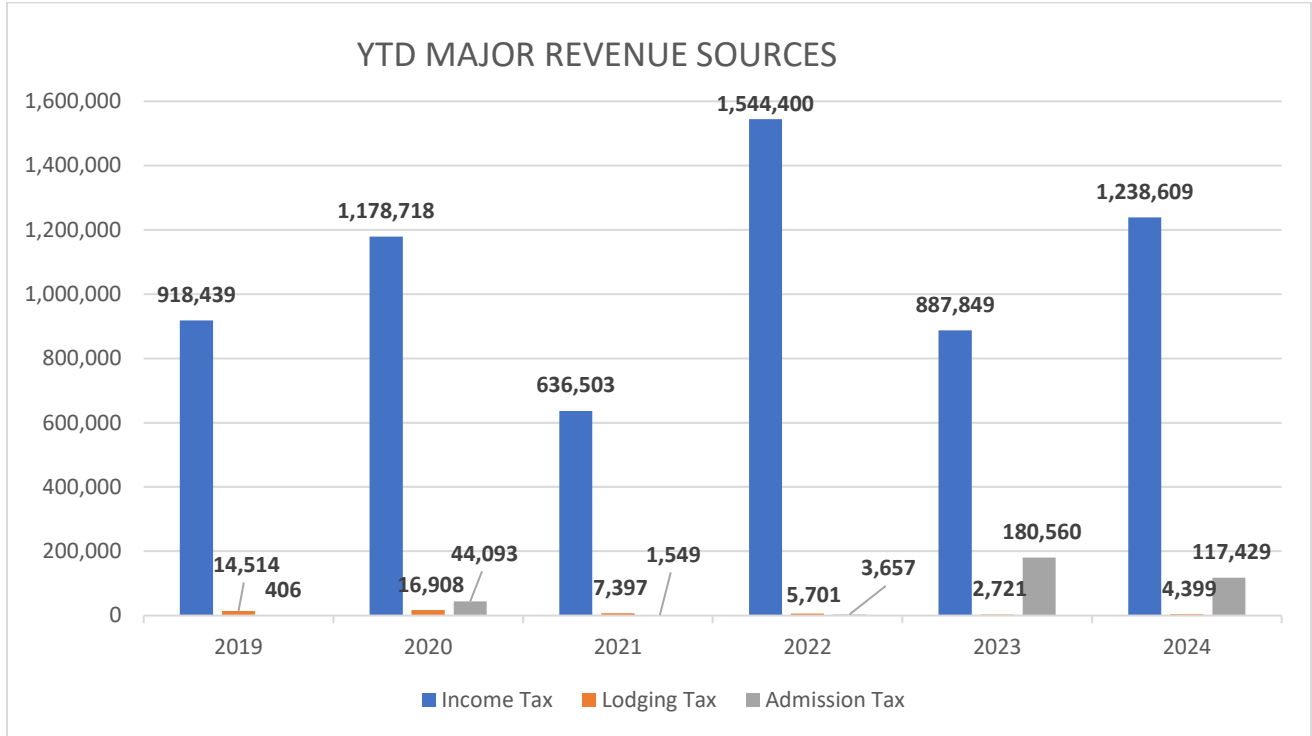
FULL-TIME EMPLOYEES

	Jan. 2024	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	Dec. -20	20-Jan	Dec-19			
Police Patrol	49	49	49	51	50	48	48	48	48	48	47	46	47	46	47	47	47	48	48	47	45	45	43	44	44	44	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	2		
Fire	50	51	51	51	51	51	51	50	50	49	50	50	51	51	51	51	49	49	49	49	50	49	49	49	47	47	47	45	48	48		
Cemetery	3	3	3	3	3	3	3	3	3	3	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	3	3		
Parks & Public Realm	9	9	9	9	10	10	10	10	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9	9		
Recreation	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		
Code	5	5	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	2	5	0	
Community Dev	7	7	7	7	7	7	7	7	7	7	7	7	8	8	8	8	8	8	8	8	7	8	7	7	7	7	7	7	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	4	5	5	
Hort- Forestry	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	
Customer Acct Office	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	
BIWW	15	14	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	13	14	14	14	14	14	14	15	14	15	14	
Water Distribution	10	11	11	11	10	9	9	9	9	9	9	9	10	10	10	11	10	9	9	9	9	8	10	11	11	11	11	11	11	11	11	11
Water Pollution Control Plant	17	16	16	16	16	17	17	17	17	17	17	17	17	15	15	17	17	17	17	18	18	17	17	18	18	18	18	18	17	18	18	
Sewer Maintenance	11	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	11	11	
Street Dept	9	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	9	11	11
City Manager	4	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	3	3	3	
HR / IT	4	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	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	2	3	2	
Law	4	4	4	4	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	
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	
Courts (not including Judge)	10	10	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	12	12	12
Building Maintenance	1	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	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	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	5	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	4	4	5	5	
TOTAL	246	245	246	247	245	244	242	244	246	243	243	243	242	240	244	242	240	240	239	236	233	234	234	234	234	234	235	221	253	252		

Highlighted cells shows the employee count changed from previous month

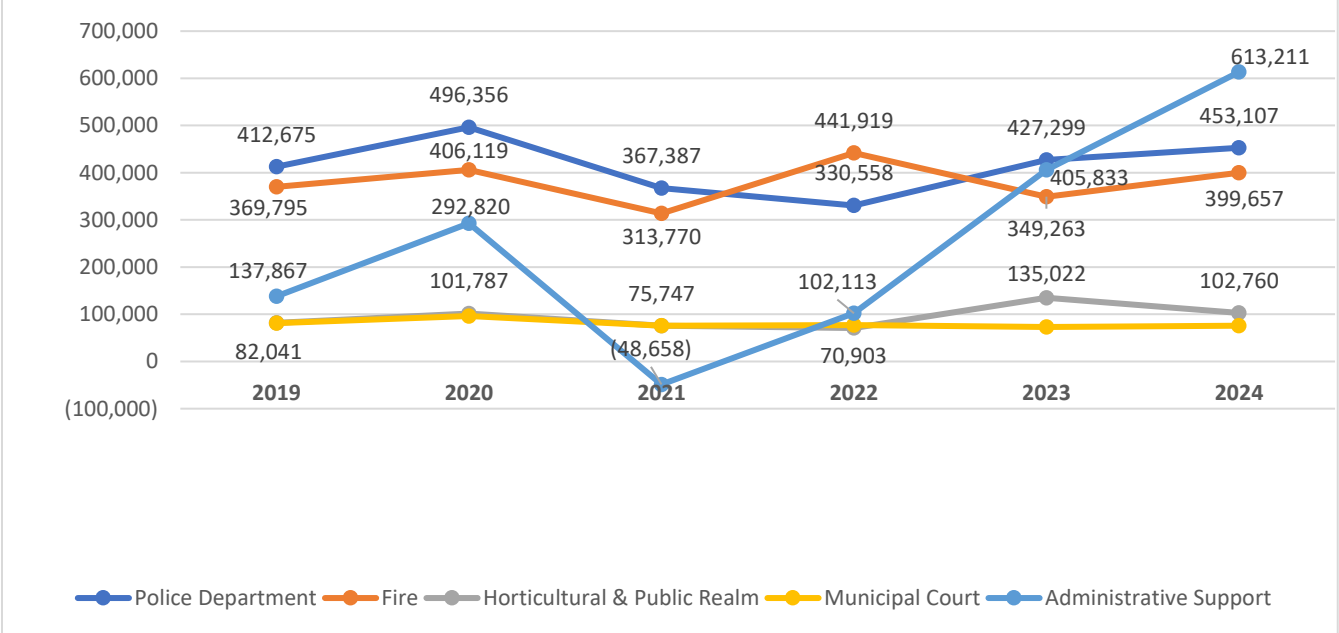
FINANCIAL CHARTS – January 2024

2024 GENERAL FUND REVENUE

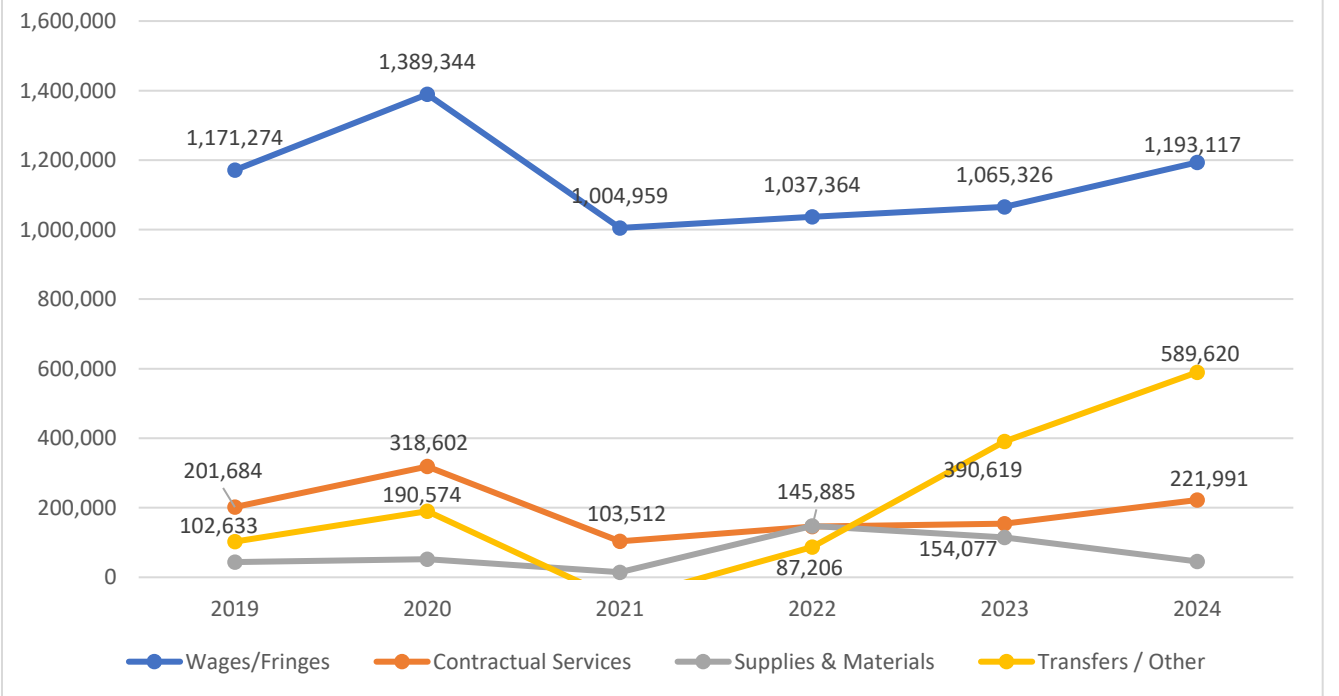


GENERAL FUND EXPENSES

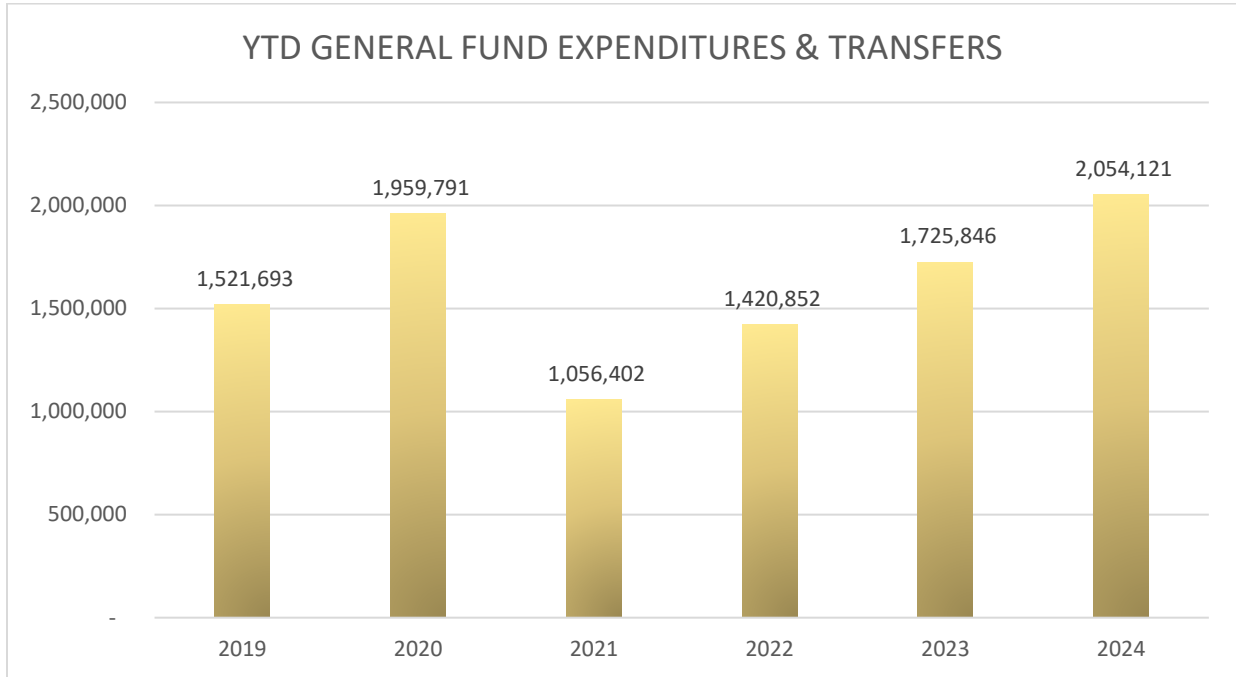
YTD EXPENSES -TOP 5 DEPARTMENTS



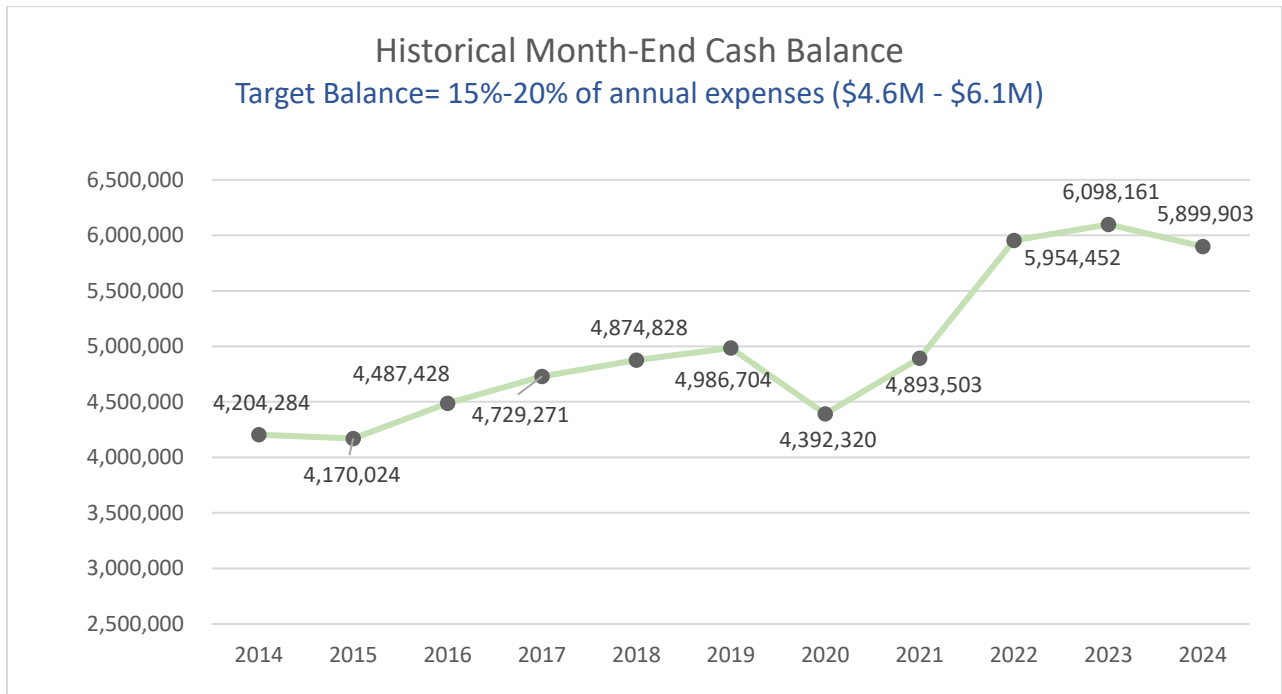
YTD Expenses by Category



TOTAL 2024 GENERAL FUND EXPENDITURES & TRANSFERS



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES

