

Financial Report

December 31, 2022

(Cash Basis Information)

General Fund Revenues:

Total 2022 YTD actual General Fund revenues are \$31,914,787, up 39% when compared to \$22,923,203 collected through December 2021. We have collected 104% of our budgeted revenue for 2022. Here are a few items to note:

- **Income tax** – The 2022 YTD amount is \$13,789,348 and the 2021 YTD amount was \$11,270,481 (up \$2,518,867)
- **Admissions tax**- The 2022 YTD amount is \$9,440,031 and the 2021 YTD amount was \$4,605,303 (up \$4,834,728)
- **Lodging tax** - The 2022 YTD amount is \$1,829,046 and the 2021 YTD amount was \$1,349,615 (up \$479,431)

General Fund Expenses:

Total 2022 YTD expenditures are \$30,853,838 the 2021 YTD figure was \$22,422,020. We expended 88% of our general fund budget for 2022.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$5,954,452. 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
May 233	December 2017 - 247
June 236	December 2016 - 239
July 239	December 2015 - 225
August 240	December 2014 - 211
Sept. 240	December 2013 - 212
Oct. 241	December 2012 - 215
Nov. 244	December 2011 - 220
Dec. 240	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: \$403,364

**General Fund
December 31, 2022**

Expenditures by Department

	January	February	March	April	May	June	July	August	September	October	November	December
Police Department	252,460.87	344,495	395,989	308,267	312,355	355,417	481,906	356,203	342,345	360,408.36	395,440	451,371
Police- Records	7,659.95	24,953	21,586	22,021	21,666	22,074	19,944	11,358	41,127	15,348.07	23,706	45,316
Police- Reserve Officers	6,682.51	8,188	7,529	7,132	5,052	7,491	11,409	7,930	7,550	7,629.22	7,209	10,808
Fire	344,386.04	471,668	361,368	364,084	359,558	337,878	522,472	360,614	345,235	340,112.47	369,897	680,103
Street Lighting	38.84	20,340	19,704	19,667	20,433	20,239	22,649	25,403	25,682	24,480.92	24,452	24,130
Oakland Cemetery	11,725.28	18,475	19,472	83,751	19,499	26,321	30,980	21,813	20,385	39,567.04	38,453	(21,001)
Code Enforcement	12,105.94	14,432	(10,826)	4,585	7,747	9,525	6,642	10,141	12,410	10,630.17	6,244	1,592
Economic Development	17,556.88	34,871	24,027	24,228	23,360	25,256	32,700	26,109	52,090	65,647.27	27,197	38,153
Building Department	17,265.03	31,198	27,900	30,145	29,201	27,537	36,780	27,535	29,081	28,758.93	28,012	47,147
Horticultural Services	49,132.12	76,694	77,879	99,775	104,310	110,922	151,419	122,218	113,085	124,937.32	105,243	135,267
Jackson Street Pier	119.85	2,425	4,014	2,505	5,626	4,480	4,921	3,741	8,584	3,385.95	7,539	3,377
City Manager	20,968.96	29,601	33,858	31,841	28,558	31,520	38,768	34,846	33,630	32,407.29	30,998	40,500
Administrative Services	4,995.51	7,121	9,949	15,666	13,214	7,550	9,188	6,728	7,093	7,562.53	7,843	10,372
Finance Department	7,354.79	9,353	9,206	9,667	11,514	9,660	13,252	9,676	11,286	16,941.18	10,646	15,306
Income Tax Department	53,363.82	30,782	28,352	29,787	66,595	41,300	49,522	31,700	32,503	52,310.55	37,216	27,677
Information Technology	84,840.91	20,884	40,450	26,136	14,336	33,324	30,623	20,949	38,479	23,969.80	38,441	25,336
Law Department	14,309.23	16,691	16,382	18,864	16,769	17,356	25,145	17,662	17,617	19,832.63	16,851	24,868
City Commission	4,323.56	5,468	3,896	4,059	3,559	6,699	3,407	2,993	4,067	12,511.50	3,699	10,173
Commission Clerk	1,950.94	2,507	2,480	2,642	2,569	2,480	3,456	2,555	2,793	2,591.55	3,848	3,865
Municipal Court	54,445.68	77,250	82,750	80,047	40,112	85,546	105,191	83,577	82,906	86,546.37	83,330	(7,206)
Building Maintenance	10,588.38	30,891	33,345	50,415	37,325	39,792	38,331	31,191	29,984	103,721.50	108,849	60,220
Engineering	16,542.20	26,696	23,647	24,861	26,191	24,835	32,356	23,913	25,182	28,994.18	25,706	35,286
Fleet	27,642.27	40,250	(31,128)	42,157	39,626	(25,688)	40,432	35,841	(16,671)	46,207.84	39,600	(1,688)
Administrative Support	14,838.95	679,289	1,113,161	163,507	163,010	191,863	1,323,063	2,610,577	2,436,678	1,767,575.95	2,526,491	1,202,444
Total by Department	1,035,298.51	2,024,522	2,314,990	1,465,811	1,372,184	1,413,379	3,034,556	3,885,272	3,703,120	3,222,079	3,966,912	2,863,416

YTD Expenditures by Department

	2017	2018	2019	2020	2021	2022
1010. POLICE DEPARTMENT	4,585,510	4,669,121	4,218,459	3,250,741	4,051,508	4,475,254
1020. POLICE RECORDS	321,992	349,087	331,944	339,080	275,405	282,507
1030. POLICE-RESERVE	154,266	117,746	103,833	49,233	87,443	96,888
1310. FIRE	4,853,431	4,806,019	4,572,580	3,699,982	4,611,219	5,022,657
1610. STREET LIGHTING CONTRACT	259,612	253,477	252,166	261,765	264,782	268,130
2600. OAKLAND CEMETERY DEPT	286,821	323,320	300,548	281,674	275,394	317,125
4010. CODE ENFORCEMENT	955,234	961,823	1,043,103	267,817	233,064	88,608
4070. ECONOMIC DEVELOPMENT	30,000	30,000	30,000	444,006	187,771	401,549
4090. BUILDING DIV	249,690	293,281	384,244	304,998	275,500	372,089
4850. HORTICULTURAL SRV / FORESTRY	1,218,666	1,270,732	1,171,456	1,080,180	1,047,925	1,302,333
6860. JACKSON ST PIER	965	882	746	3,234	49,879	51,701
7020. CITY MANAGER DEPARTMENT	165,834	147,180	178,040	190,198	216,572	396,878
7030. ADMINISTRATIVE SERVICES	84,662	82,896	80,582	81,148	70,185	110,204
7060. FINANCE DEPT	116,208	110,724	119,459	104,842	108,784	138,123
7070. INCOME TAX DEPT	465,745	474,811	454,924	368,467	390,259	481,108
7080. INFORMATION TECHNOLOGY	280,355	263,217	266,446	234,520	266,715	404,142
7100. LAW DEPT	300,430	277,820	230,744	222,300	223,947	228,630
7200. CITY COMMISSION	34,652	36,669	31,748	35,761	49,397	65,478
7210. CITY COMMISSION CLK	47,476	41,974	46,887	45,371	32,672	34,800
7250. MUNICIPAL COURT	1,019,516	1,022,488	990,881	908,049	897,747	855,999
7550. BUILDING MAINTENANCE	593,313	549,449	565,003	621,691	596,814	592,545
7600. ENGINEERING	303,346	341,686	360,924	308,765	292,209	324,959
7750. FLEET MAINTENANCE	384,804	340,968	296,672	343,287	258,318	252,721
7900. ADMINISTRATIVE SUPPORT	5,835,514	6,485,135	6,958,611	5,608,451	7,658,511	14,289,409
Total GENERAL FUND	22,548,041	23,250,505	22,989,999	19,055,560	22,422,020	30,853,838

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	5,989,753	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254	3,012,283
July	6,297,715	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139	3,401,724
August	7,424,194	6,487,158	4,018,020	6,092,502	5,605,804	6,080,872	6,309,067	5,109,586
September	7,236,108	7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386	6,280,075
October	7,499,475	7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846	6,193,657
November	7,582,109	7,763,055	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337	5,766,373
December	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 - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,616
March	4,245,792	206,724	4,039,068
April	4,302,120	212,142	4,089,978
May	4,561,170	295,546	4,265,624
June	4,149,419	213,276	3,936,143
July	3,557,617	210,689	3,346,928
August	4,169,732	274,447	3,895,285
September	4,740,205	239,404	4,500,801
October	4,954,302	268,669	4,685,633
November	4,266,841	163,947	4,102,894
December	4,674,212	-	4,674,212

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April	5,811,263	398,575	5,412,688
May	5,711,803	489,171	5,222,632
June	5,639,600	491,145	5,148,455
July	4,712,406	554,090	4,158,316
August	5,302,492	579,060	4,723,432
September	6,397,217	520,096	5,877,121
October	6,710,282	993,037	5,717,245
November	5,043,977	449,399	4,594,578
December	5,580,003	-	5,580,003

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

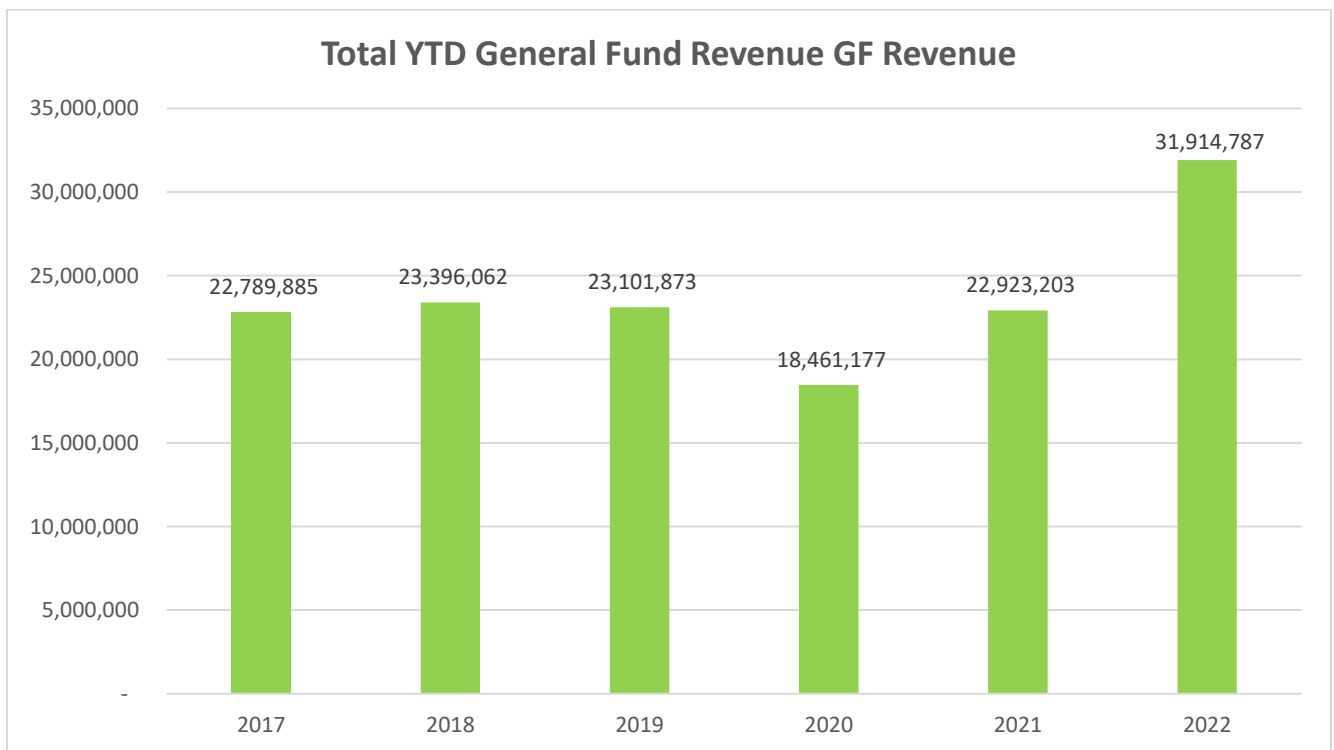
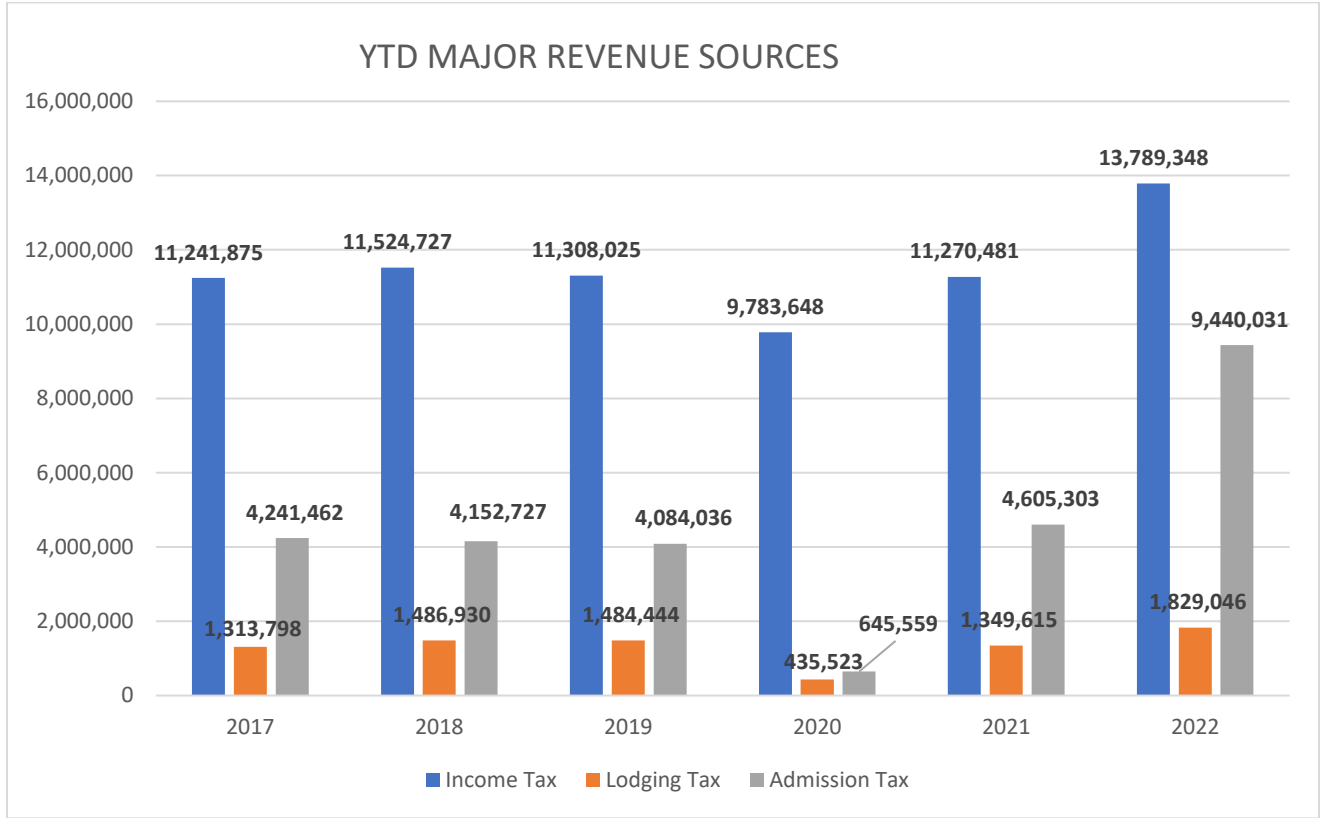
FULL-TIME EMPLOYEES

	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	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	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	44	45	45	46	47	47	47	48	48	48	48		
Police Records	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	1	1	2	2	2	2	2	2	2	2	2	2		
Fire	51	51	49	49	49	49	50	49	49	49	47	47	47	47	47	46	46	45	45	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	48	48	48	
Cemetery	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	2	2	2	2	3	3	3	3	3	3		
Recreation	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	3	3	3	3	3	3	3		
Code	6	6	6	6	4	4	4	4	4	4	4	4	4	4	4	5	5	4	3	3	2	1	2	2	2	2	2	2	2	2	2	3	3	5	5	5	0		
Community Dev	8	8	8	7	7	7	7	7	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	17	
Building Dept	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	4	4	4	4	4	4	5	5	5	5	5		
Hot- Forestry	11	11	12	12	12	12	11	11	11	10	10	11	11	11	10	9	9	8	8	7	7	7	7	7	7	7	7	8	8	8	8	8	8	9	9	10	10	10	
Customer Acct Office	4	4	4	3	3	4	4	4	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	15	15	15	15	15	14	13	14	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	16	16	15	15	14	
Water Distribution	10	11	10	9	9	9	9	8	10	11	11	11	11	11	11	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	15	17	17	17	17	18	18	17	17	18	18	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	17	17	16	16	16	17	17	18	18	
Sewer Maintenance	10	10	10	10	11	11	10	11	11	10	10	10	10	10	10	10	10	10	10	10	10	12	12	11	11	10	10	10	10	10	10	10	11	11	11	11	11	11	11
Street Dept	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	9	10	10	10	10	10	11	11	11	11	
City Manager	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	3	2	2	2	2	3	3	3	3		
HR / IT	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	3	3	3	3	3	3	3	3		
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		
Law	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	
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	
Courts (not including Judge)	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	12	12	12	12	12	12	12	12	12
Building Maintenance	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	
Engineer	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	6	6	6	6	6	6	
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	
Fleet Maintenance	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		
TOTAL	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	222	223	225	226	231	236	239	250	251	252	253	252		

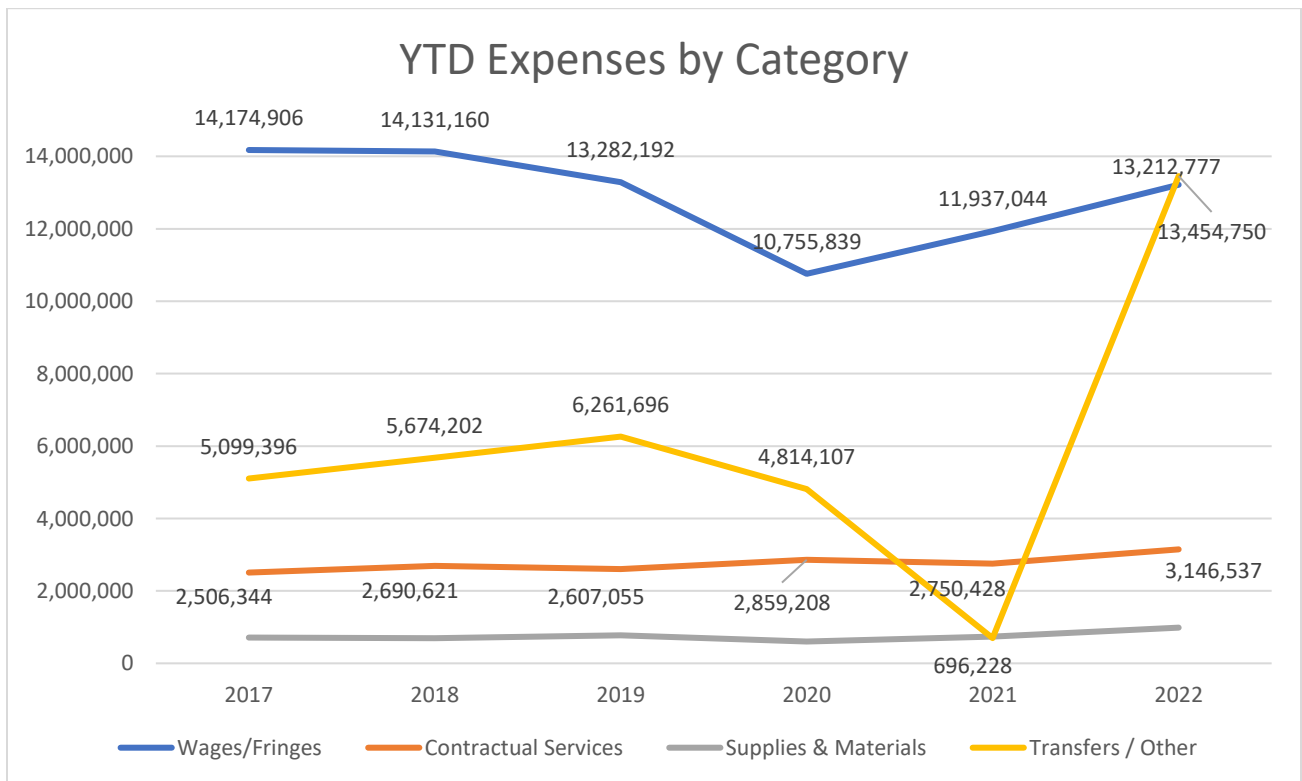
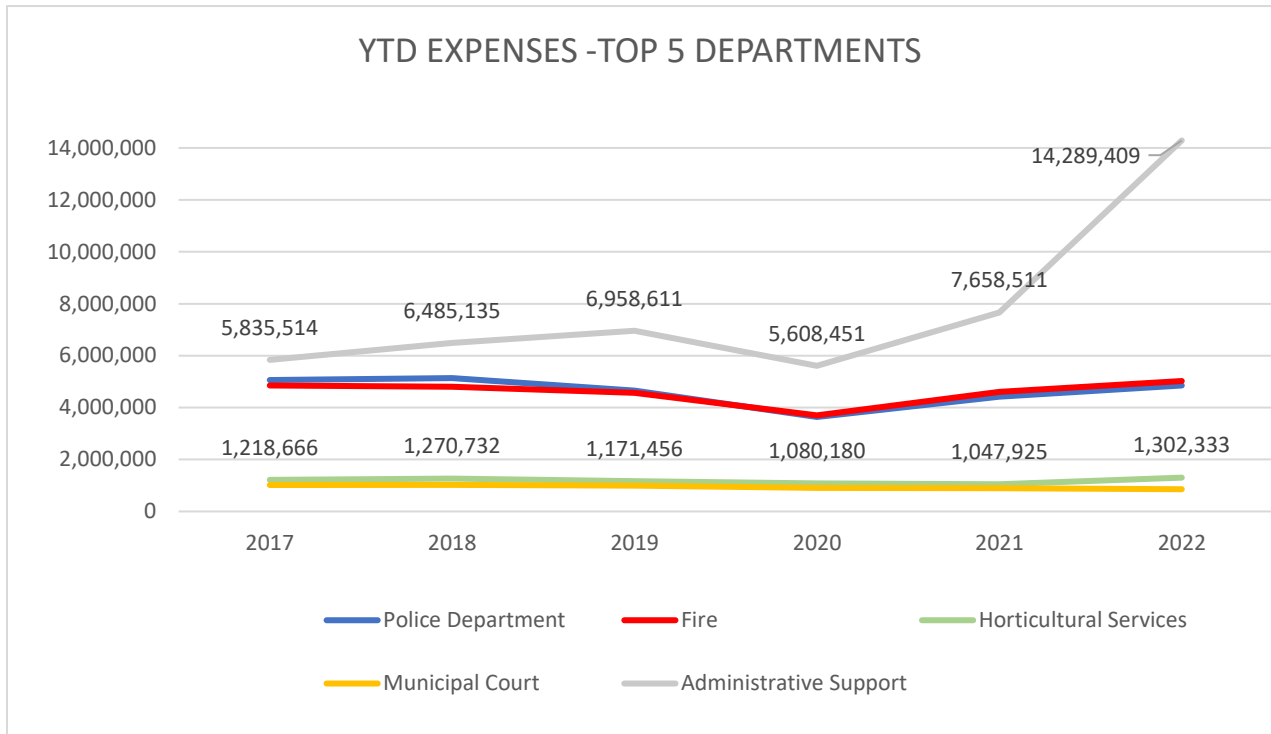
Highlighted cells shows the employee count changed from previous month

FINANCIAL CHARTS – December 2022

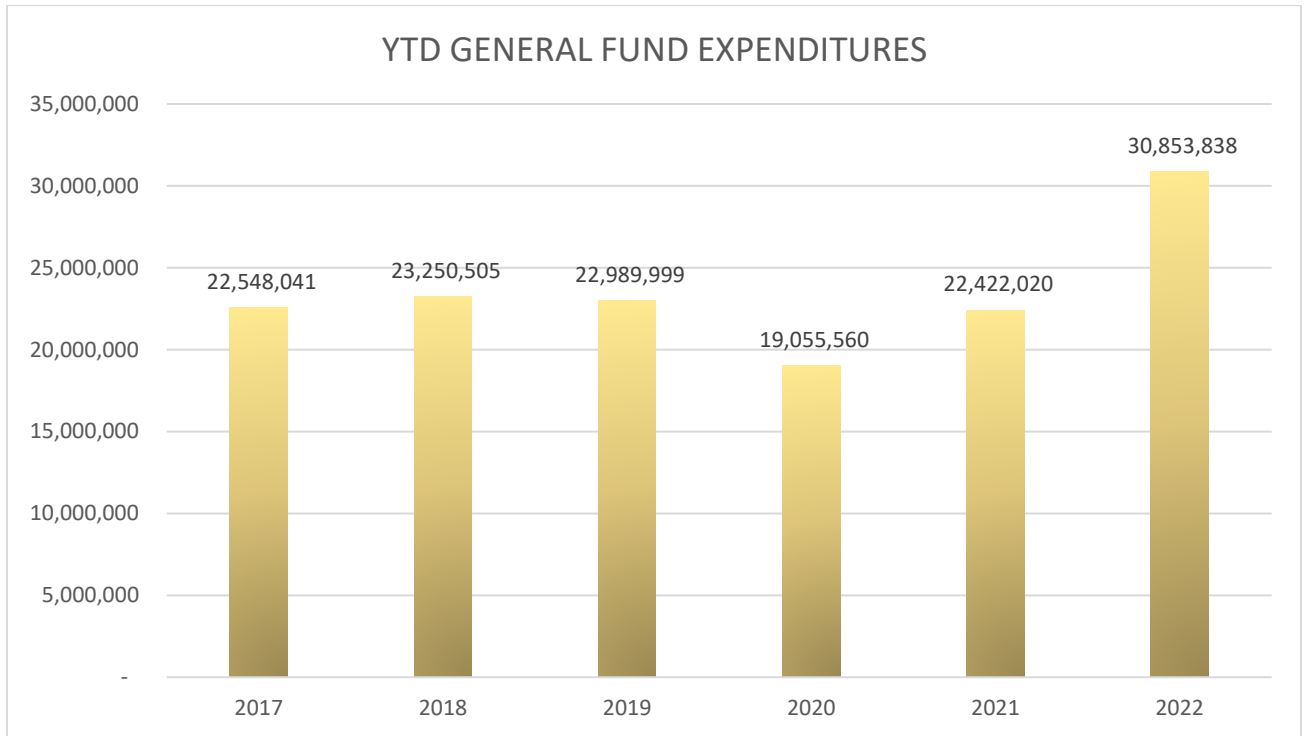
2022 GENERAL FUND REVENUE



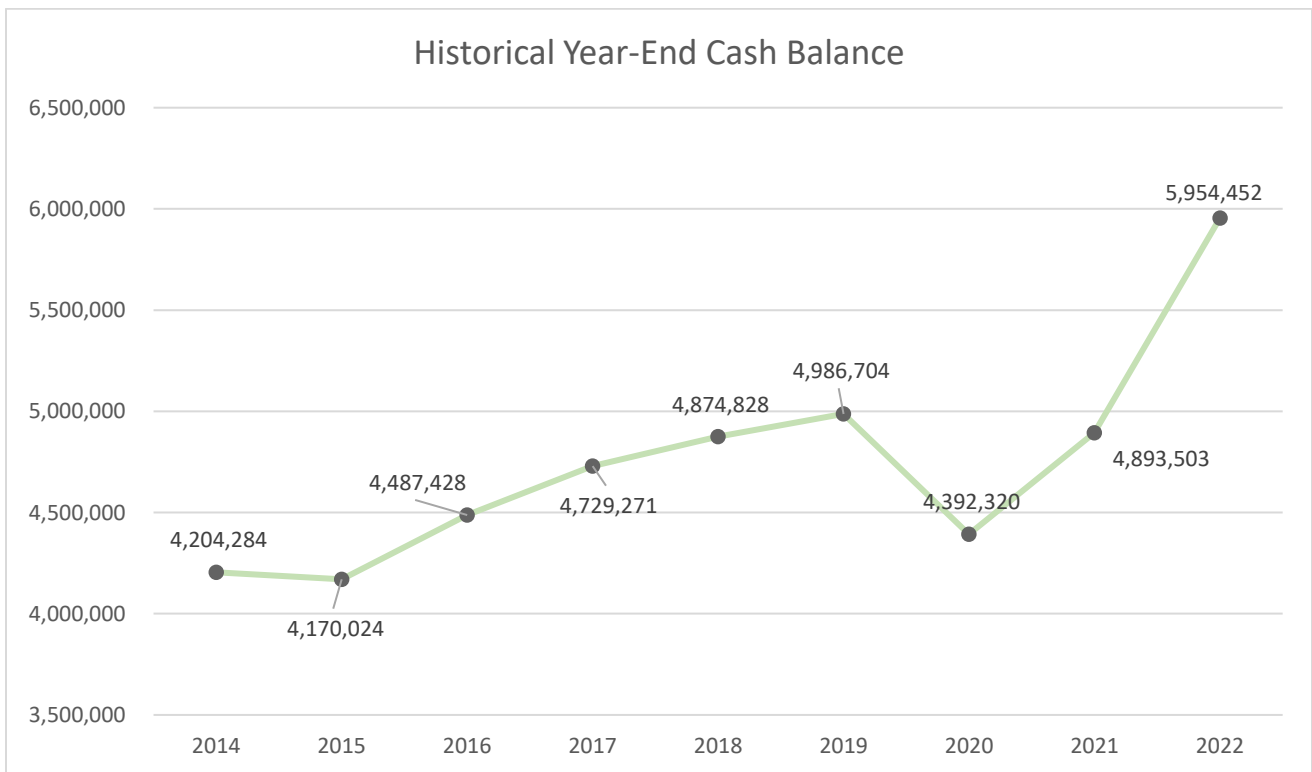
GENERAL FUND EXPENSES



TOTAL 2022 GENERAL FUND EXPENDITURES



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES-December

