

Financial Report

August 31, 2023

(Cash Basis Information)

General Fund Revenues:

Total 2023 YTD actual General Fund revenues are \$22,094,962 up \$2,465,960 when compared to \$19,629,002 collected through August 2022. We have collected 75% of our budgeted revenue for 2023. Here are a few items to note:

- **Income tax** – The 2023 YTD amount is \$9,341,657 and the 2022 YTD amount was \$9,445,883 (down \$104,226)
- **Admissions tax**- The 2023 YTD amount is \$5,471,107 and the 2022 YTD amount was \$4,510,116 (up \$960,991)
- **Lodging tax** - The 2023 YTD amount is \$861,264 and the 2022 YTD amount was \$715,523 (up \$145,741)

General Fund Expenses:

Total 2023 YTD expenditures are \$20,562,308 the 2022 YTD figure was \$17,098,311. We expended 69% of our general fund budget for 2023.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$7,487,107. 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 2023	#		Year-End	#
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			2014	211
October			2013	212
November			2012	215
December			2011	220
			2010	216
			2009	241
			2008	252
			2007	253
			2006	260
			2005	266
			2004	280
			2003	291

Payroll Stabilization Fund Balance: \$403,364

**General Fund
August 31, 2023**

Expenditures by Department

	January	February	March	April	May	June	July	August
Police Department	407,675	352,223	393,545	324,176	330,618	540,037	352,398	361,754
Police- Records	13,602	25,793	14,526	23,675	23,210	27,782	23,025	23,721
Police- Reserve Officers	6,022	7,043	6,366	4,850	4,511	6,242	5,565	5,662
Fire	349,263	589,960	371,844	423,273	359,833	525,830	364,424	376,981
Street Lighting	23,629	23,759	23,402	22,630	24,007	23,961	25,041	26,120
Oakland Cemetery	23,807	30,575	22,116	25,942	20,245	40,098	29,983	28,508
Parks & Public Realm	101,941	65,585	74,698	101,256	98,585	123,298	105,579	114,940
Code Enforcement	4,894	8,653	8,592	9,821	8,554	7,884	12,264	10,434
Community Development	29,869	33,423	24,544	32,108	34,141	35,343	14,388	32,543
Building Department	29,661	27,659	27,667	28,056	30,468	39,080	27,369	29,763
Horticultural Services	33,081	33,479	32,420	33,911	28,024	32,213	29,867	16,376
Jackson Street Pier	5,384	4,895	15,382	1,830	5,282	10,805	6,168	8,204
City Manager	14,658	17,904	15,562	21,996	23,639	26,562	16,078	15,079
Administrative Services	19,781	13,077	12,876	20,151	12,977	18,727	12,961	13,484
Finance Department	11,248	11,788	11,463	9,464	11,503	16,144	9,955	10,519
Income Tax Department	31,299	33,554	40,159	30,789	62,069	53,207	34,329	36,300
Information Technology	26,054	12,351	20,382	28,693	28,954	71,619	19,180	41,690
Law Department	17,765	18,013	17,617	20,559	16,494	23,852	20,301	19,759
City Commission	6,209	3,548	3,466	3,481	3,566	11,884	3,513	3,555
Commission Clerk	2,644	2,797	2,652	2,798	2,652	3,833	2,843	2,652
Municipal Court	73,107	91,723	78,094	98,124	78,692	100,527	79,310	73,840
Building Department	26,817	27,271	36,282	19,780	27,550	34,999	12,808	16,677
Engineering	27,793	24,986	24,841	27,769	26,395	40,243	21,128	21,617
Fleet	33,811	40,646	45,697	32,734	(47,023)	58,680	4,297	50,163
Administrative Support	405,833	634,826	1,337,554	988,821	1,161,406	1,074,653	1,193,709	2,609,674
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

YTD Expenditures by Department

	2018	2019	2020	2021	2022	2023
1010. POLICE DEPARTMENT	3,283,260	3,090,465	2,517,411	2,603,636	2,925,689	3,062,427
1020. POLICE RECORDS	190,077	214,972	201,193	189,059	157,010	175,333
1030. POLICE-RESERVE	81,007	85,172	24,394	54,736	63,691	46,261
1310. FIRE	3,255,168	3,259,480	2,795,294	2,784,381	3,287,310	3,361,408
1610. STREET LIGHTING CONTRACT	191,836	190,592	171,951	179,145	169,385	192,548
2600. OAKLAND CEMETERY DEPT	247,900	232,745	191,086	152,096	239,721	221,274
3300. PARKS & PUBLIC REALM	0	0	0	0	0	788,029
4010. CODE ENFORCEMENT	649,826	699,561	215,660	126,906	57,731	71,096
4070. COMMUNITY DEVELOPMENT	7,500	22,500	429,179	134,012	218,462	236,360
4090. BUILDING DIV	186,018	262,762	222,974	234,127	239,090	239,724
4850. HORTICULTURAL SRV / FORESTRY	826,241	780,895	667,188	623,588	823,801	239,370
6860. JACKSON ST PIER	538	746	737	32,788	28,815	57,950
7020. CITY MANAGER DEPARTMENT	98,710	121,307	134,853	137,648	259,344	151,477
7030. ADMINISTRATIVE SERVICES	56,894	52,475	58,850	36,015	77,333	124,034
7060. FINANCE DEPT	79,268	81,426	85,704	69,222	83,944	92,084
7070. INCOME TAX DEPT	326,654	304,386	261,597	252,299	331,402	321,706
7080. INFORMATION TECHNOLOGY	189,376	184,649	150,758	171,253	277,916	248,924
7100. LAW DEPT	208,297	152,204	157,411	141,378	149,460	154,358
7200. CITY COMMISSION	25,679	22,316	23,373	31,977	35,028	39,222
7210. CITY COMMISSION CLK	27,950	28,827	52,942	25,330	21,703	22,871
7250. MUNICIPAL COURT	716,856	697,334	558,272	660,931	610,422	673,417
7550. BUILDING MAINTENANCE	355,782	353,523	385,740	337,929	289,771	202,184
7600. ENGINEERING	247,166	253,318	219,262	192,907	209,791	214,771
7750. FLEET MAINTENANCE	280,142	270,625	302,974	253,590	185,273	219,004
7900. ADMINISTRATIVE SUPPORT	3,537,731	3,330,336	2,867,219	2,590,272	6,356,220	9,406,476
Total GENERAL FUND	15,069,877	14,692,616	12,696,021	12,015,223	17,098,311	20,562,308

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

	2023	2022	2021	2020	2019	2018	2017	2016
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
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		7,236,108	7,211,194	4,048,977	7,065,926	6,318,378	6,578,160	7,032,386
October		7,499,475	7,638,017	4,213,308	7,107,426	6,508,468	6,385,146	6,881,846
November		7,582,109	7,763,055	4,298,772	7,115,534	6,470,483	6,311,439	6,924,337
December		5,954,452	4,893,503	4,392,320	4,986,704	4,874,828	4,729,271	4,487,428

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
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			-
October			-
November			-
December			-

SEWER FUND - 2023 *

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
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			-
October			-
November			-
December			-

* the ending balances do not include anticipated revenue

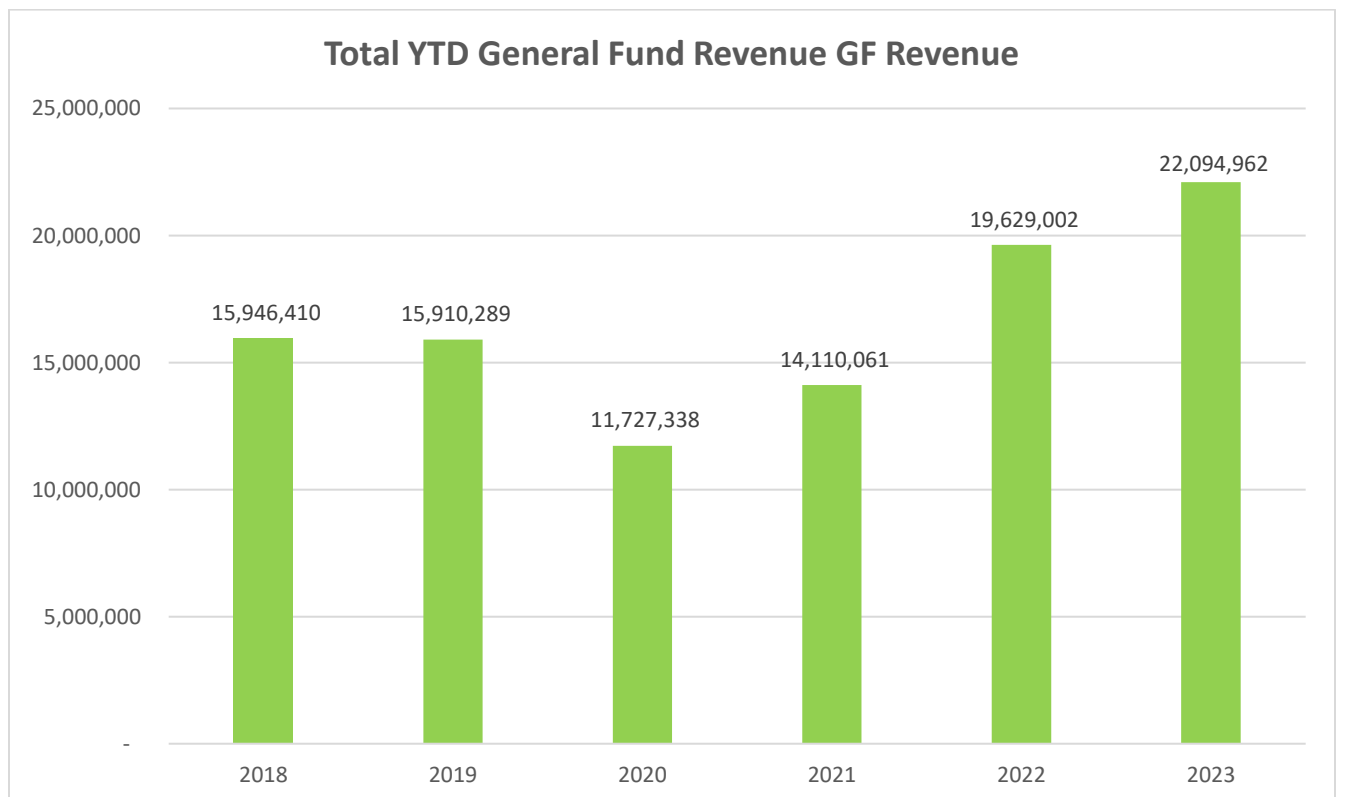
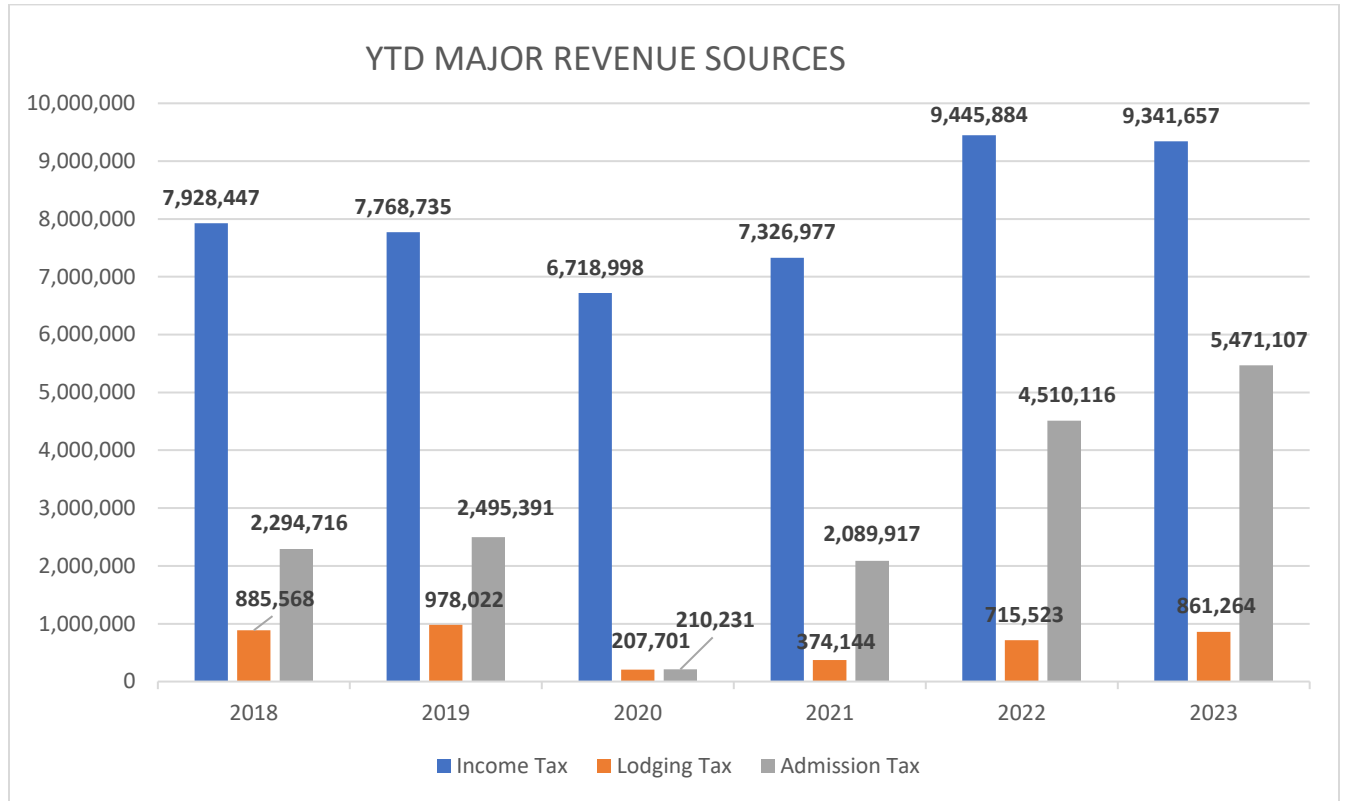
FULL-TIME EMPLOYEES

	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	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	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	2	2	2	2	2	2		
Fire	51	50	50	49	50	50	51	51	51	51	49	49	49	49	50	49	49	49	47	47	47	47	47	47	46	45	45	45	45	45	45	44	45	48	48		
Cemetery	3	3	2	3	2	2	2	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	3	3		
Parks & Public Realm	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	9	9	9	9	9	9	9	9	9	9		
Recreation	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		
Code	6	6	6	6	6	6	6	6	6	6	6	6	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		
Community Dev	7	7	7	7	7	8	8	8	8	8	8	8	7	7	7	7	7	7	7	7	7	7	7	6	5	5	6	6	6	6	6	6	6	6	6	6	
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	5	5	5	5		
Hort- Forestry	4	4	4	4	4	4	4	3	11	11	11	12	12	12	11	11	10	10	10	10	11	11	10	9	9	8	8	7	7	7	7	7	7	7	7	7	
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4		
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	14	13	14	14	14	14	14	14	14	14	14	13	13	13	13	12	13	13	14	14	14	14	14		
Water Distribution	9	9	9	10	9	9	10	10	10	11	10	9	9	9	8	10	11	11	11	11	11	11	11	11	11	11	11	9	11	11	11	11	11	11	11	11	
Water Pollution Control Plant	17	17	17	17	17	17	17	15	15	17	17	17	17	18	18	17	17	17	18	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	
Sewer Maintenance	11	11	12	12	11	11	10	10	10	10	10	10	11	11	10	11	10	10	10	10	10	10	10	10	10	10	10	10	10	12	12	11	11	10	10	11	11
Street Dept	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	9	9	9	9	9	9	9	9	
City Manager	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	5	5	5	5	5	5	5	5	5	5	
HR / IT	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	
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	
Law	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	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	
Courts (not including Judge)	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	12	12	12	12	12	12	12	12	12	
Building Maintenance	0	0	0	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	2	2	2	2	2	2	2	2	
Engineer	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	
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
Fleet Maintenance	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	3	3	3	3	3	
TOTAL	244	242	244	246	243	243	243	242	240	244	242	240	240	239	236	233	234	234	234	234	234	235	233	230	229	225	223	223	222	220	219	221	220	221	253	252	

Highlighted cells shows the employee count changed from previous month.

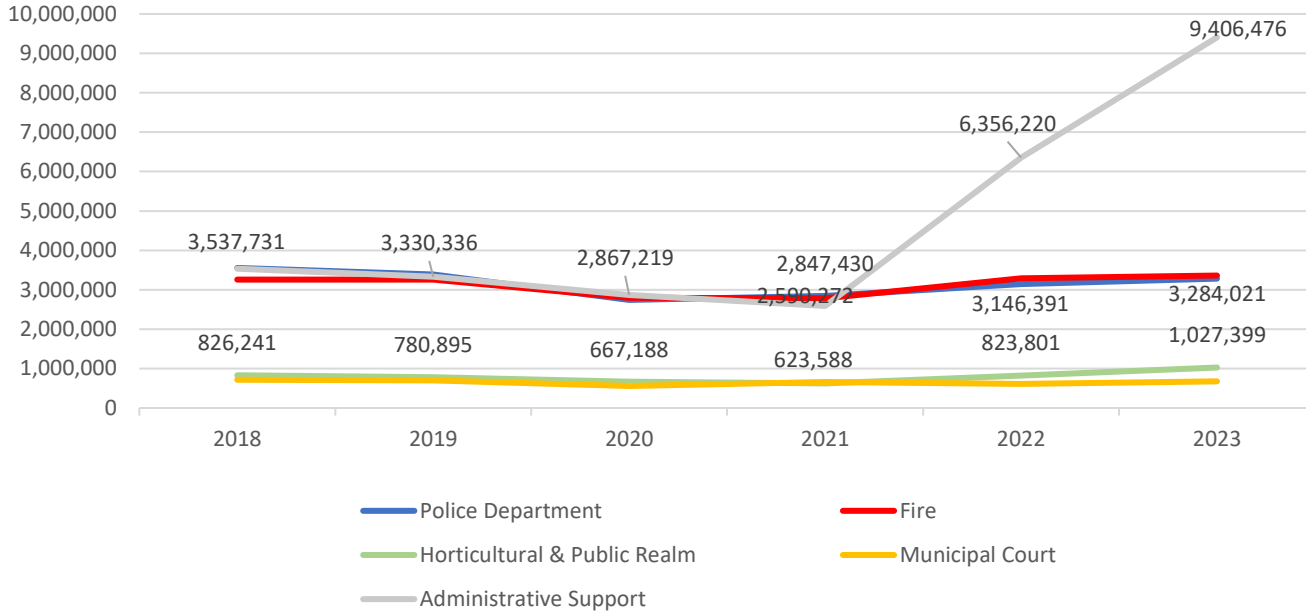
FINANCIAL CHARTS – August 2023

2023 GENERAL FUND REVENUE

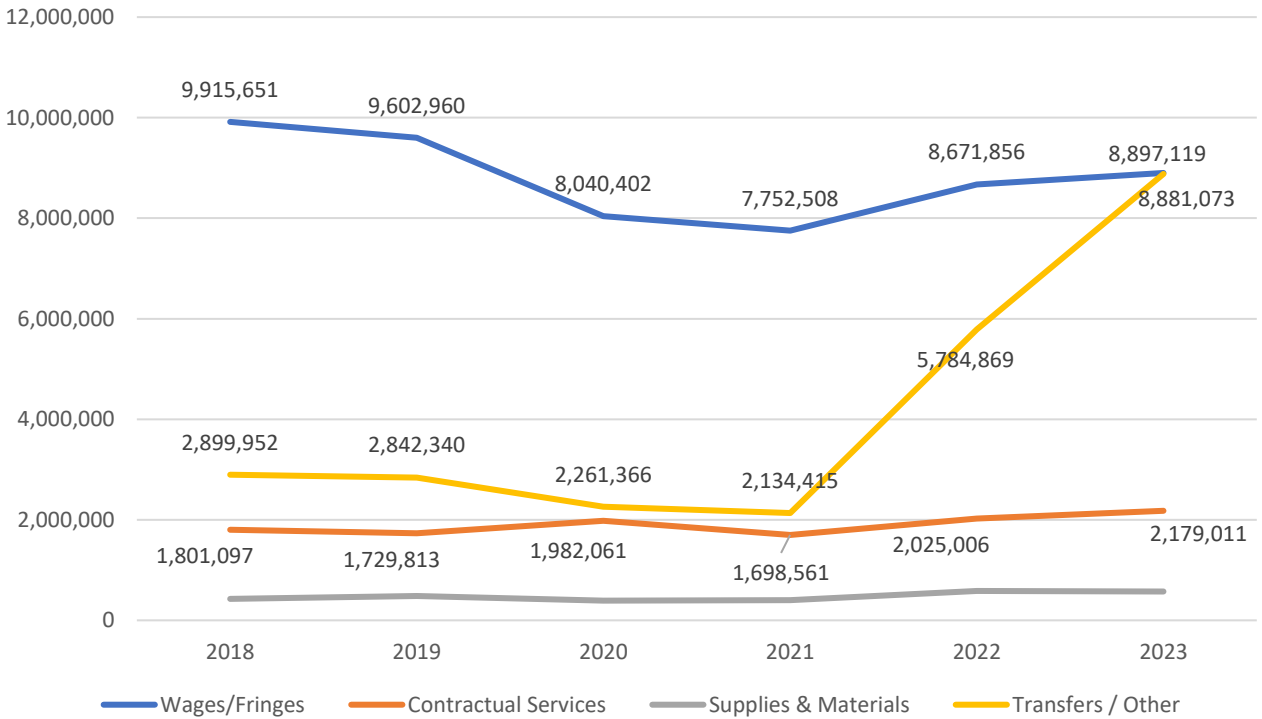


GENERAL FUND EXPENSES

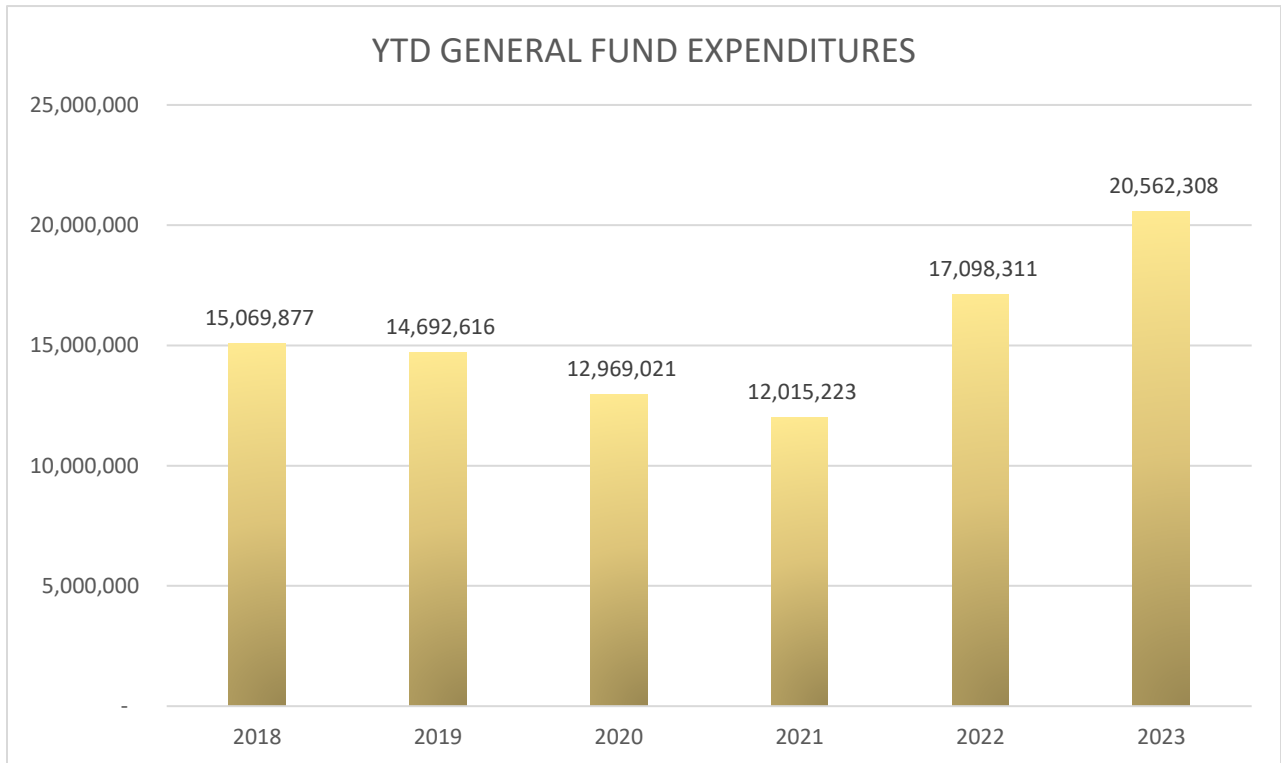
YTD EXPENSES -TOP 5 DEPARTMENTS



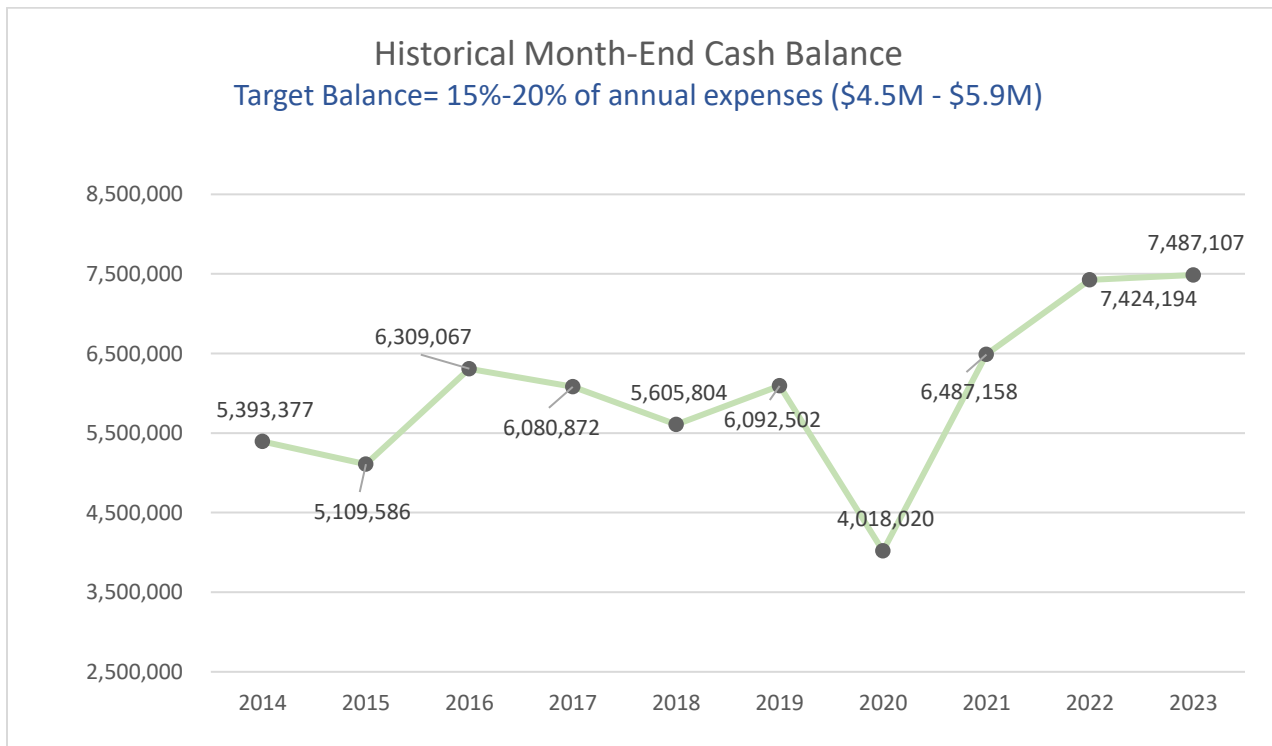
YTD Expenses by Category



TOTAL 2023 GENERAL FUND EXPENDITURES



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES

