

Financial Report

January 31, 2023

(Cash Basis Information)

General Fund Revenues:

Total 2023 YTD actual General Fund revenues are \$1,658,020, down 11% when compared to \$1,867,442 collected through January 2022. We have collected 6% of our budgeted revenue for 2023. Here are a few items to note:

- **Income tax** – The 2023 YTD amount is \$887,849 and the 2022 YTD amount was \$1,544,400 (down \$656,551)
- **Admissions tax**- The 2023 YTD amount is \$180,560 and the 2022 YTD amount was \$3,657 (up \$176,903)
- **Lodging tax** - The 2023 YTD amount is \$2,721 and the 2022 YTD amount was \$5,701 (down \$2,980)

General Fund Expenses:

Total 2023 YTD expenditures are \$1,725,846 the 2022 YTD figure was \$1,420,852. We expended 6% of our general fund budget for 2023.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$5,886,627. 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	240		2022	240
February			2021	235
March			2020	221
April			2019	252
May			2018	247
June			2017	247
July			2016	239
August			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
January 31, 2023**

2023 Monthly	2023	2023	% of		% + / -	2022	2021	2020	2019	2018
Actual Amount	YTD Actual	Budget	Budget		Prev. Yr	YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual

Beginning Balance, 1/1/2023

\$ 5,954,452

REVENUES

GENERAL REVENUES

Property Tax	0	0	1,728,000	0%	0%	1,274	0	0	0	1,547
Property Tax- Mobile Homes	0	0	3,000	0%	0%	0	0	0	0	0
Income Tax	861,051	861,051	11,626,250	7%	-43%	1,501,992	613,822	1,145,809	885,660	1,053,531
Income Tax P&I	26,798	26,798	330,000	8%	-37%	42,408	22,681	32,909	32,779	48,143
Admission Tax	180,560	180,560	8,400,000	2%	4837%	3,657	1,549	44,093	406	17,314
Lodging Tax	2,721	2,721	1,725,000	0%	-52%	5,701	7,397	16,908	14,514	19,964
Dock Tax	0	0	0	0%	0%	0	0	300	0	0
Parking Tax	(2,013)	(2,013)	550,000	0%	0%	0	0	0	0	0
Local Gov't Funds- County	41,753	41,753	485,000	9%	3%	40,715	35,928	34,037	32,431	32,040
Local Gov't Funds- State	10,162	10,162	115,000	9%	4%	9,789	8,580	8,539	0	0
State Rollback & Homestead	0	0	185,000	0%	0%	0	0	0	0	0
Cigarette License	0	0	1,300	0%	-100%	1,227	1,167	1,198	1,210	1,208
Liquor & Beer Permits	0	0	70,000	0%	0%	0	0	0	2,853	0
Return Check	0	0	0	0%	0%	0	0	0	17	20
State Patrol Fines	0	0	7,500	0%	0%	0	2,150	2,059	0	1,028
Tax Abatement Monitoring Fees	0	0	3,800	0%	0%	0	0	0	0	0
Solicitors Permits	0	0	4,000	0%	0%	0	0	0	0	175
Cable Franchise Fees	0	0	295,000	0%	0%	0	0	77,467	0	0
Interest	100,150	100,150	665,000	15%	598%	14,350	880	2,078	12,153	0
Rental Income	177,130	177,130	190,000	93%	0%	0	0	0	0	0
Reimbursement - Other	0	0	0	0%	0%	0	0	697	0	0
Reimbursement - BWC	0	0	55,000	0%	0%	0	3,756	0	0	0
Refunds	0	0	0	0%	0%	0%	0	0	0	0
	1,398,312	1,398,312	26,438,850	5%	-14%	1,621,114	697,911	1,366,095	982,023	1,174,969

Division / Department Revenues

General Revenue (detailed above)	1,398,312	1,398,312	26,438,850	5%	-14%	1,621,114	697,911	1,366,095	982,023	1,174,969
Police Department	12,127	12,127	829,700	1%	-63%	33,120	17,321	29,667	35,469	19,120
Police- Reserve Officers	0	0	2,500	0%	-100%	868	0	0	266	546
Dock tax	198	198	95,000	0%	-30%	284	15,029	18,675	625	10,300
Police- Detectives	0	0	4,000	0%	0%	0	0	0	0	0
Fire	99,718	99,718	406,000	25%	-3%	102,503	52,662	63,115	88,939	101,531
Oakland Cemetery	7,535	7,535	92,000	8%	30%	5,775	12,703	7,309	8,441	23,633
Code Enforcement	0	0	7,000	0%	0%	0	0	0	0	0
Economic Development	7,889	7,889	13,200	0%	195%	2,675	13,600	13,926	7,480	9,245
Building Department	83	83	5,000	2%	-33%	125	0	0	0	0
Horticultural Services	14,356	14,356	260,000	6%	-47%	27,341	28,457	39,083	32,249	45,786
Jackson Street Pier	7,417	7,417	64,000	12%	11%	6,694	7,921	6,406	11,918	6,552
City Manager	5,535	5,535	42,300	0%	57%	3,520	5,300	0	0	0
Administrative Services	0	0	0	0%	0%	0	0	0	0	100
Finance Department	0	0	0	0%	0%	0	0	0	373	0
Information Technology	884	884	65,000	1%	9%	809	785	4,753	2,518	3,088
Law Department	14	14	10,000	0%	-100%	9,095	122	106	69	9,382
Municipal Court	103,637	103,637	972,500	11%	96%	52,803	56,398	109,301	93,741	74,527
Building Maintenance	0	0	31,450	0%	0%	0	50	7,721	0	0
Engineering	155	155	7,050	2%	-75%	625	355	660	1,555	720
Fleet	160	160	500	32%	73%	93	148	1,669	3,045	1,865
Administrative Support	0	0	43,000	0%	0%	0	0	0	555	0
Total GENERAL FUND REVENUE	1,658,020	1,658,020	29,389,050	6%	-11%	1,867,442	908,760	1,668,485	1,269,264	1,481,365

General Fund Expenses

Wages/Fringes	1,065,326	1,065,326	14,917,978	7%	3%	1,037,364	1,004,959	1,389,344	1,171,274	1,101,318
Travel & Training	1,375	1,375	106,798	1%	-49%	2,678	835	8,991	2,349	4,162
Contractual Services	154,077	154,077	3,485,420	4%	6%	145,885	103,512	318,602	201,684	206,313
Supplies & Materials	114,448	114,448	1,239,496	9%	-23%	147,719	14,628	52,280	43,753	49,062
Transfers / Other	390,619	390,619	9,843,000	4%	348%	87,206	(67,532)	190,574	102,633	110,124
Total General Fund Expenses	1,725,846	1,725,846	29,592,693	6%	21%	1,420,852	1,056,402	1,959,791	1,521,693	1,470,980
Net Gain / (Loss)	(67,825)	(67,825)				446,590	(147,641)	(291,306)	(252,429)	10,386

Ending Cash Balance, 1/31/2023

\$ 5,886,627

**General Fund
January 31, 2023**

<i>Expenditures by Department</i>	January
Police Department	407,675
Police- Records	13,602
Police- Reserve Officers	6,022
Fire	349,263
Street Lighting	23,629
Oakland Cemetery	23,807
Parks & Public Realm	101,941
Code Enforcement	4,894
Economic Development	29,869
Building Department	29,661
Horticultural Services	33,081
Jackson Street Pier	5,384
City Manager	14,658
Administrative Services	19,781
Finance Department	11,248
Income Tax Department	31,299
Information Technology	26,054
Law Department	17,765
City Commission	6,209
Commission Clerk	2,644
Municipal Court	73,107
Building Department	26,817
Engineering	27,793
Fleet	33,811
Administrative Support	405,833
Total by Department	1,725,846

<i>YTD Expenditures by Department</i>	2018	2019	2020	2021	2022	2023
1010. POLICE DEPARTMENT	383,181	383,264	473,168	309,370	311,415	407,675
1020. POLICE RECORDS	12,979	18,860	18,886	51,967	11,504	13,602
1030. POLICE-RESERVE	11,442	10,552	4,302	6,051	7,638	6,022
1310. FIRE	346,452	369,795	406,119	313,770	441,919	349,263
1610. STREET LIGHTING CONTRACT	42,977	40,533	41,537	22,502	20,950	23,629
2600. OAKLAND CEMETERY DEPT	25,471	21,517	28,228	17,155	16,323	23,807
3300. PARKS & PUBLIC REALM	0	0	0	0	0	101,941
4010. CODE ENFORCEMENT	59,197	95,241	48,878	23,181	15,486	4,894
4070. ECONOMIC DEVELOPMENT	0	0	74,436	23,170	23,487	29,869
4090. BUILDING DIV	19,448	32,790	36,916	21,393	24,316	29,661
4850. HORTICULTURAL SRV / FORESTRY	81,027	82,041	101,787	75,747	70,903	33,081
6860. JACKSON ST PIER	40	265	0	0	1,103	5,384
7020. CITY MANAGER DEPARTMENT	13,394	14,216	20,166	15,303	26,383	14,658
7030. ADMINISTRATIVE SERVICES	7,682	7,268	8,471	4,136	6,726	19,781
7060. FINANCE DEPT	7,243	9,387	33,817	8,046	9,950	11,248
7070. INCOME TAX DEPT	47,736	38,206	51,199	22,937	53,364	31,299
7080. INFORMATION TECHNOLOGY	32,797	18,621	31,905	12,279	89,524	26,054
7100. LAW DEPT	23,170	19,113	25,687	17,244	17,413	17,765
7200. CITY COMMISSION	3,007	2,454	4,999	3,657	4,324	6,209
7210. CITY COMMISSION CLK	3,812	3,527	5,004	3,200	2,515	2,644
7250. MUNICIPAL COURT	78,508	81,125	96,389	76,012	77,375	73,107
7550. BUILDING MAINTENANCE	58,550	47,241	62,523	25,820	25,059	26,817
7600. ENGINEERING	22,932	33,148	34,906	22,135	22,975	27,793
7750. FLEET MAINTENANCE	56,633	54,661	57,651	29,986	38,086	33,811
7900. ADMINISTRATIVE SUPPORT	133,301	137,867	292,820	(48,658)	102,113	405,833
Total GENERAL FUND	1,470,980	1,521,693	1,959,791	1,056,402	1,420,852	1,725,846

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		4,782,561	4,150,585	4,502,538	3,815,517	4,187,047	3,814,454	3,534,655
March		4,397,862	4,823,546	5,141,775	4,014,846	4,269,563	3,955,833	4,440,406
April		4,172,280	4,678,762	4,081,774	3,141,378	3,205,878	3,161,359	3,295,072
May		5,197,645	5,202,182	4,243,264	3,381,833	3,609,682	3,727,564	3,123,779
June		5,989,753	5,511,234	3,598,412	3,597,327	3,571,223	3,683,365	3,642,254
July		6,297,715	5,079,561	3,111,497	4,066,490	4,080,266	4,087,596	4,121,139
August		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			-
March			-
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

SEWER FUND - 2023

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,384,493	7,244,505	(2,860,011)
February			-
March			-
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

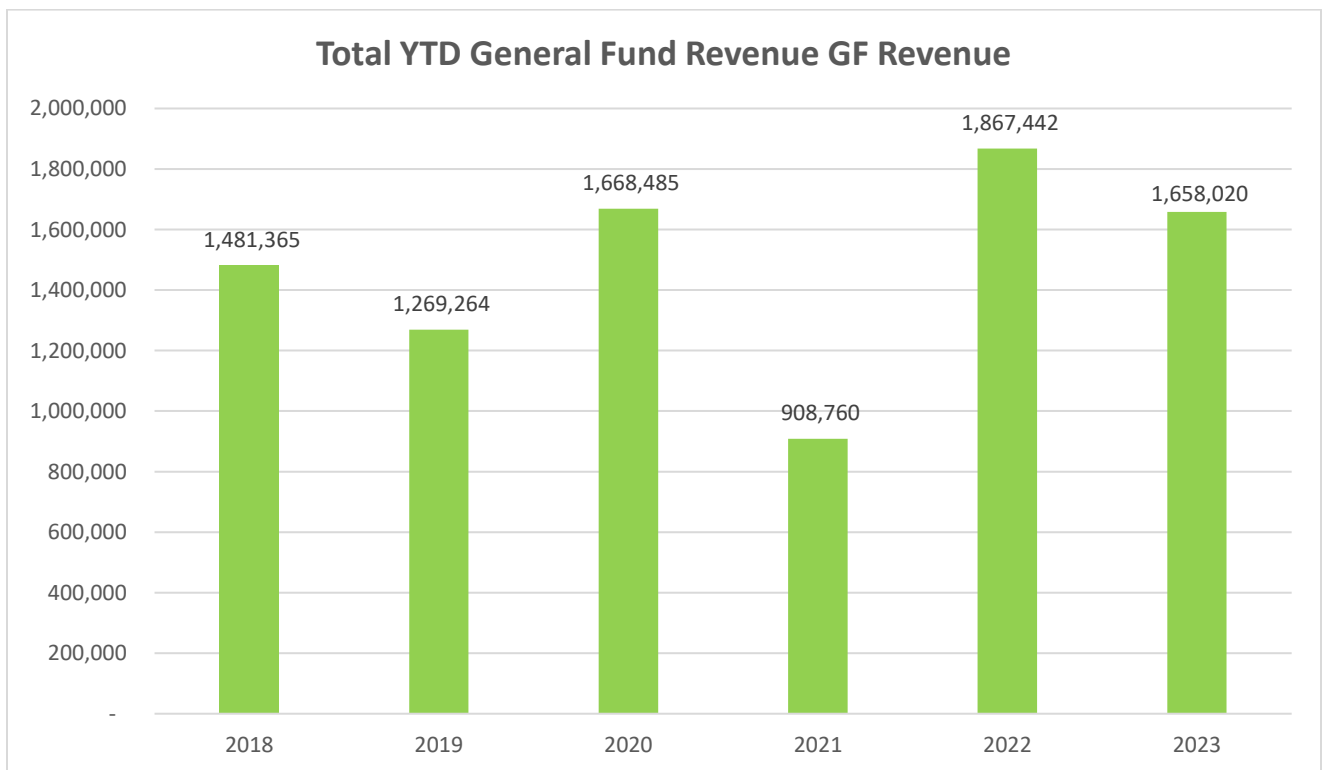
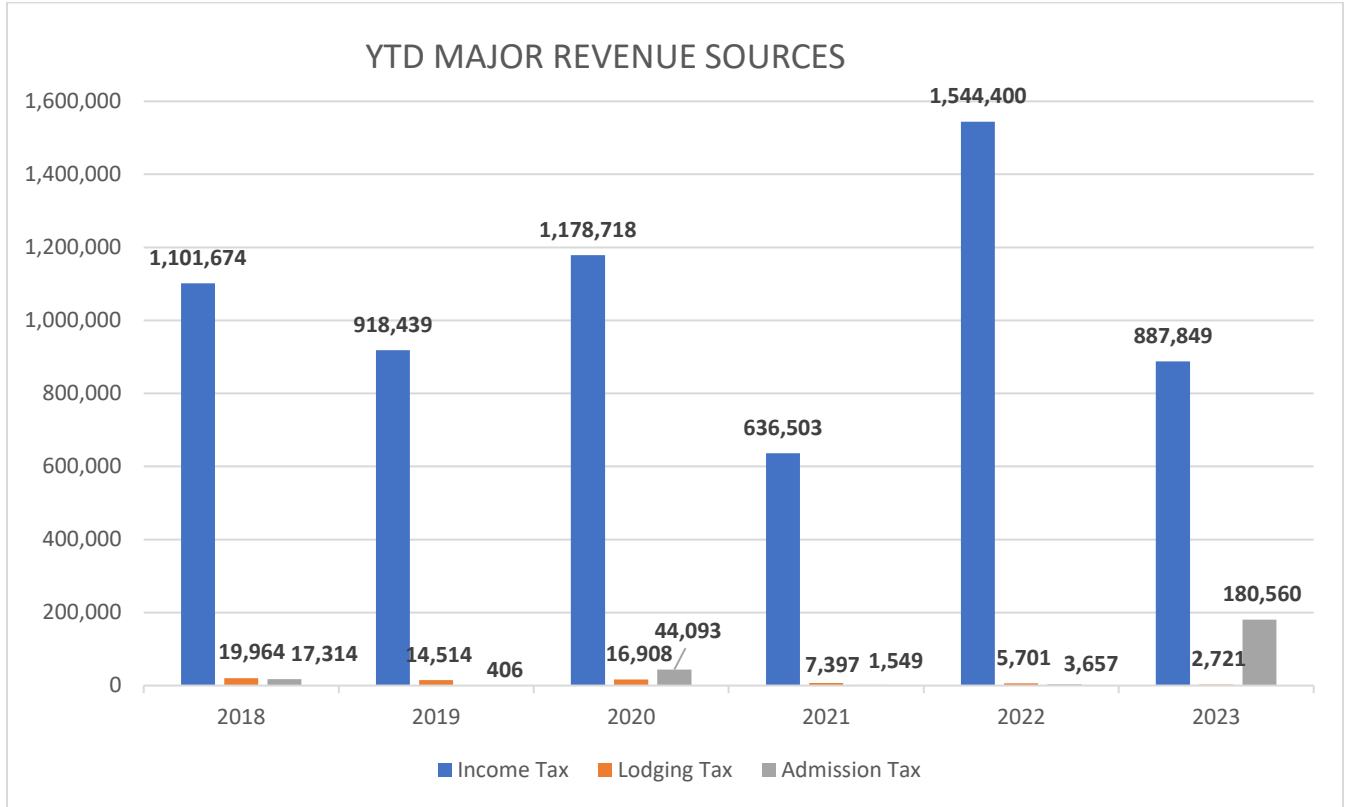
FULL-TIME EMPLOYEES

	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	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	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	44	45	45	46	47	47	47	48	48	48	48	48	
Police Records	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	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fire	51	51	51	49	49	49	49	50	49	49	49	47	47	47	47	47	46	45	45	45	45	45	45	45	45	44	45	44	45	46	46	47	47	48	47	47	48	48	48
Cemetery	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	2	2	2	3	3	3	3	3	3	3	
Parks & Public Realm	8																																						
Recreation	4	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	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	3	3	5	5	5	5	5	
Community Dev	8	8	8	8	7	8	7	7	7	7	7	7	7	7	6	5	5	6	6	6	6	6	8	8	8	8	8	8	8	8	9	9	10	10	11	12	12	12	17
Building Dept	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	6	6	6	5	5	4	4	4	4	4	4	4	4	4	4	4	5	5	5	5	5	
Hort- Forestry	3	11	11	11	12	12	12	11	11	10	10	11	11	10	9	9	8	8	7	8	7	7	7	7	7	7	7	7	7	8	8	8	8	8	9	9	10	10	10
Customer Acct Office	4	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	5	5	5	5	
BIWW	15	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	10	11	10	9	9	9	8	10	11	11	11	11	11	11	11	11	11	11	9	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11	11
Water Pollution Control Plant	15	15	17	17	17	17	18	18	17	17	18	18	18	18	18	18	18	18	18	17	18	17	17	17	17	17	17	17	17	17	17	16	16	16	16	17	17	18	18
Sewer Maintenance	10	10	10	10	10	11	11	10	11	11	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	10
Street Dept	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	10	10	10	10	10	10	11	11	11	11
City Manager	3	4	4	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	2	3	3	3	3	
HR / IT	5	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	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	11	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	1	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	3	
TOTAL	240	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	

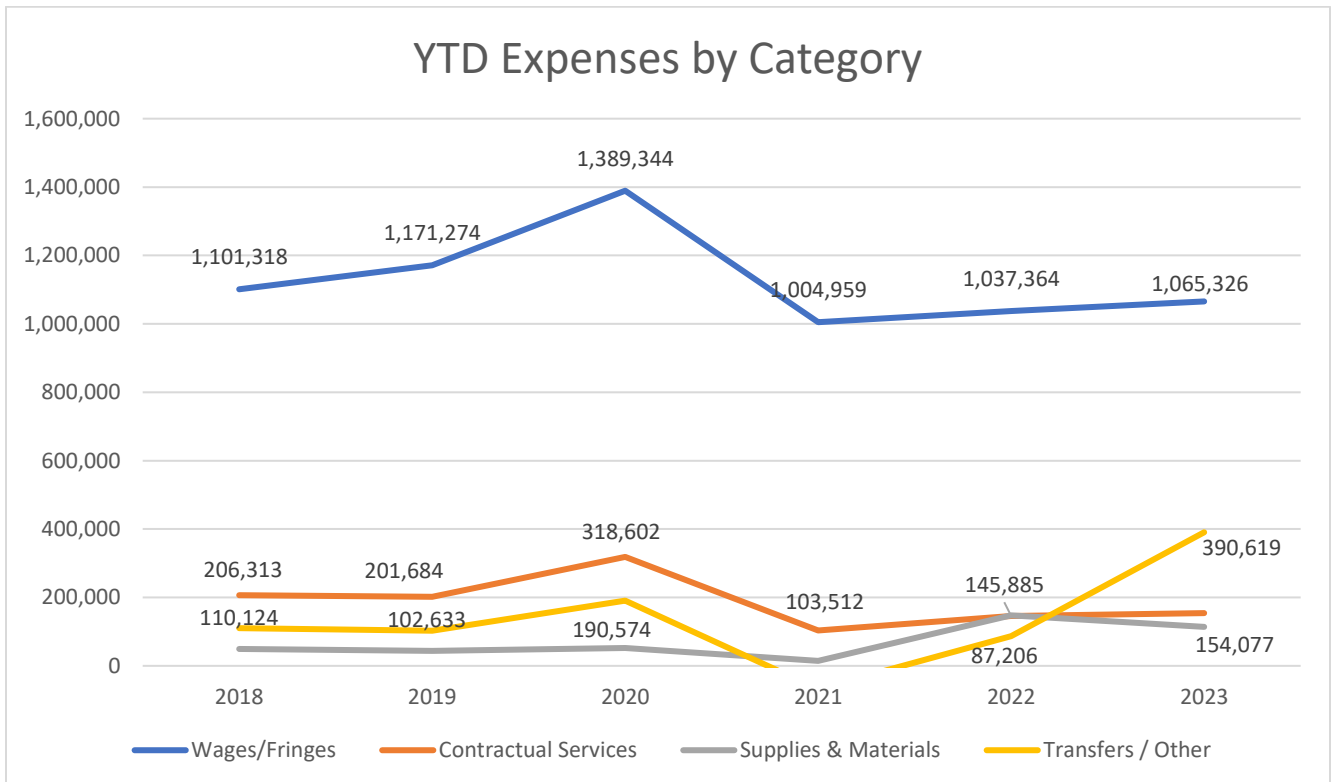
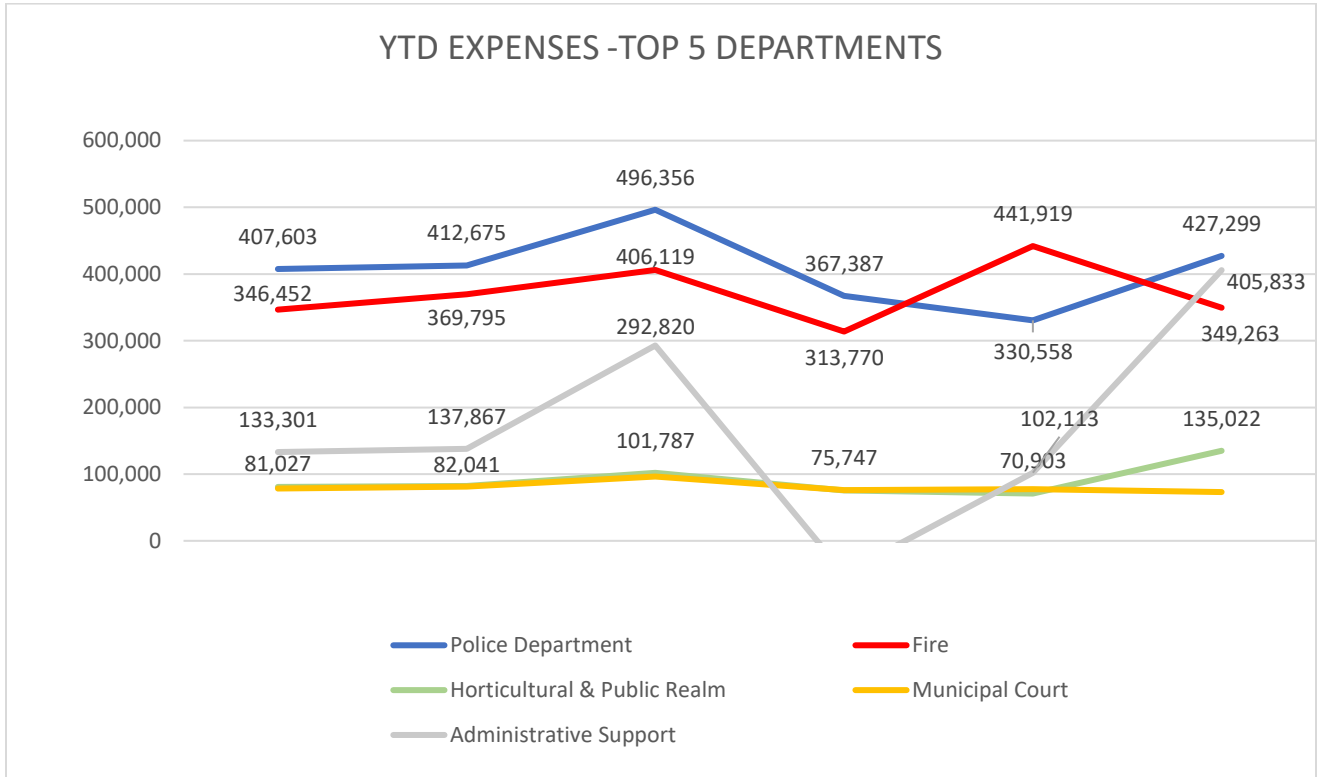
Highlighted cells shows the employee count changed from previous month.

FINANCIAL CHARTS – January 2023

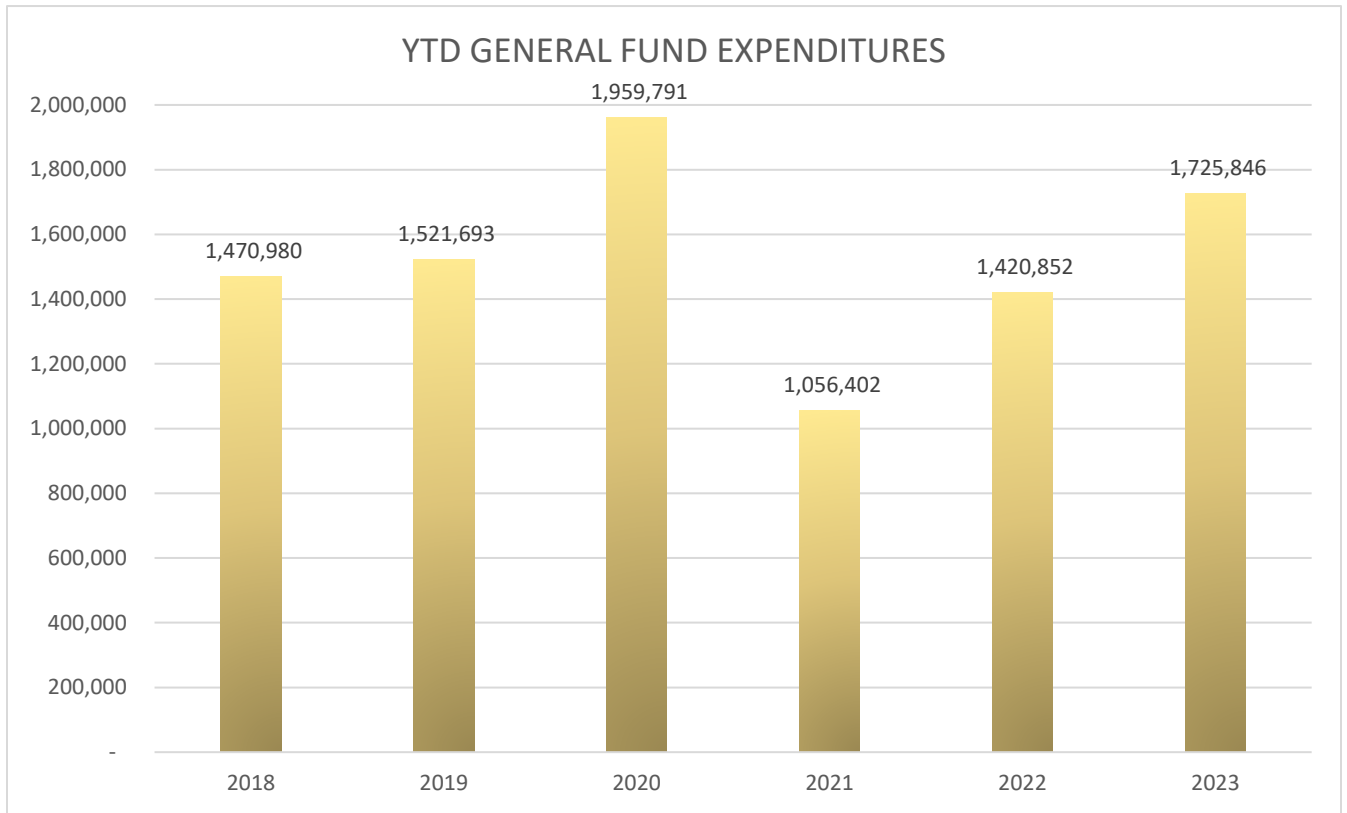
2023 GENERAL FUND REVENUE



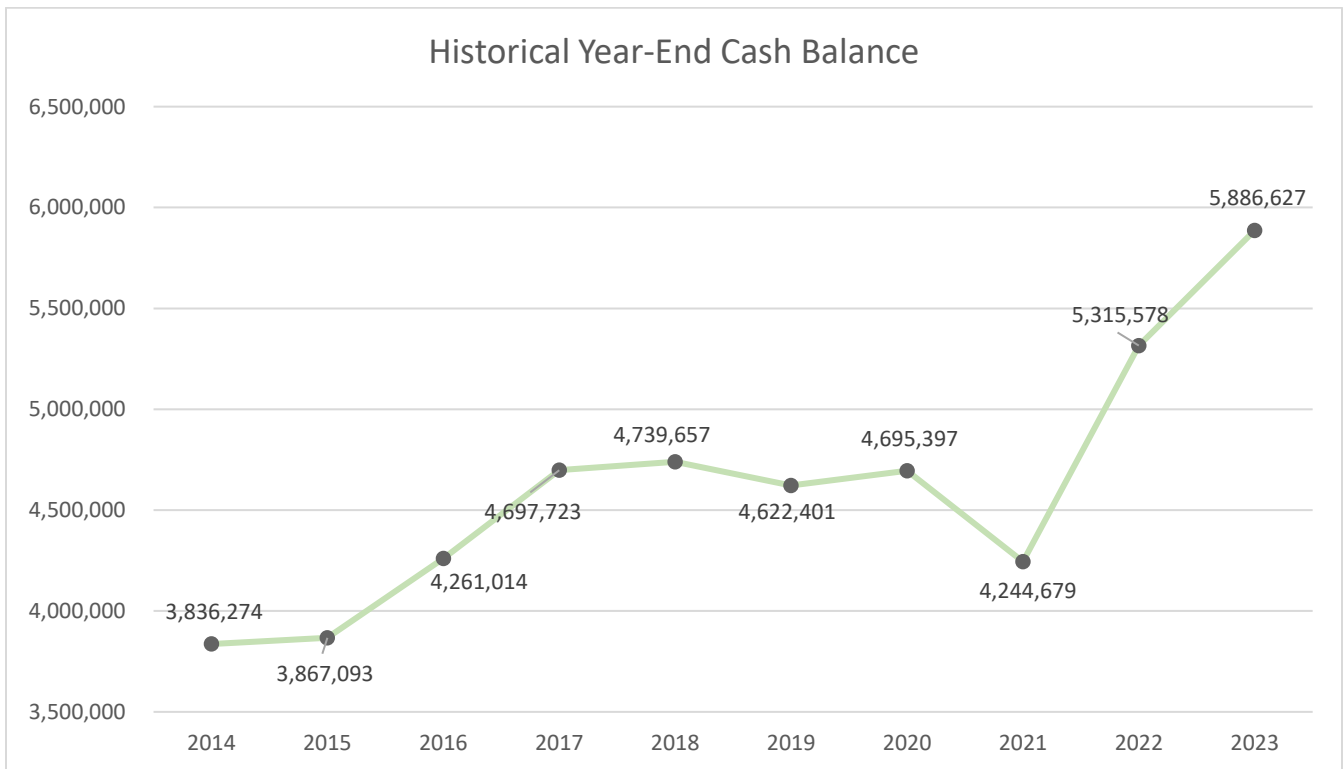
GENERAL FUND EXPENSES



TOTAL 2023 GENERAL FUND EXPENDITURES



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES-January

