

Financial Report
March 31, 2023
(Cash Basis Information)

General Fund Revenues:

Total 2023 YTD actual General Fund revenues are \$6,051,114, up \$604,249 when compared to \$5,446,865 collected through March 2022. We have collected 11% of our budgeted revenue for 2023. Here are a few items to note:

- **Income tax** – The 2023 YTD amount is \$3,000,599 and the 2022 YTD amount was \$3,210,996 (down \$210,397)
- **Admissions tax**- The 2023 YTD amount is \$333,088 and the 2022 YTD amount was \$14,292 (up \$347,380)
- **Lodging tax** - The 2023 YTD amount is \$204,066 and the 2022 YTD amount was \$166,010 (up \$38,056)

General Fund Expenses:

Total 2023 YTD expenditures are \$6,523,121 the 2022 YTD figure was \$5,927,093. We expended 22% of our general fund budget for 2023.

General Fund Cash Balance:

The ending cash balance in the General Fund is \$5,482,445. 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		
Monthly 2023	#		Year-End	#
January	240		2022	240
February	241		2021	235
March	241		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
March 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	978,318	979,719	1,728,000	57%	1%	974,007	859,147	841,911	855,960	861,357
Property Tax- Mobile Homes	0	0	3,000	0%	-100%	640	0	1	0	0
Income Tax	1,119,756	2,915,988	11,626,250	25%	-6%	3,096,268	2,064,423	2,636,101	2,291,138	2,531,227
Income Tax P&I	29,257	84,611	330,000	26%	-26%	114,728	112,366	96,934	102,896	99,769
Admission Tax	88,645	333,088	8,400,000	4%	2231%	14,292	12,967	47,536	6,777	24,330
Lodging Tax	0	204,066	1,725,000	12%	23%	166,010	7,614	47,364	33,465	45,980
Parking Tax	733	(1,280)	550,000	0%	-214%	1,118	0	0	0	0
Local Gov't Funds- County	36,877	127,237	485,000	26%	5%	120,841	112,041	105,240	99,753	100,004
Local Gov't Funds- State	0	22,726	115,000	20%	-21%	28,862	27,193	24,766	0	0
State Rollback & Homestead	0	0	185,000	0%	0%	0	0	1,286	0	0
Cigarette License	1,170	1,170	1,300	90%	-5%	1,227	1,167	1,198	1,210	1,208
Liquor & Beer Permits	0	0	70,000	0%	0%	0	18	3,022	2,853	7,286
State Patrol Fines	0	0	7,500	0%	-100%	1,459	367	3,842	3,404	3,645
Tax Abatement Monitoring Fees	2,000	3,373	3,800	89%	22%	2,773	2,273	0	2,287	0
Solicitors Permits	400	400	4,000	10%	0%	0	600	0	450	875
Cable Franchise Fees	0	70,551	295,000	24%	-6%	74,854	72,480	77,467	85,839	86,233
Interest	96,848	293,671	665,000	44%	698%	36,800	4,919	73,999	92,646	41,726
Rental Income	5,722	184,764	190,000	97%	338%	42,170	1,694	108,388	14,958	20,321
Reimbursement - Other	0	0	0	0%	-100%	20	0	697	0	0
Reimbursement - BWC	0	3,046	55,000	6%	-17%	3,658	3,756	0	0	0
Total GENERAL REVENUES	2,359,726	5,223,132	26,438,850	20%	12%	4,679,728	3,283,026	4,070,031	3,593,671	3,825,445

Division / Department Revenues

General Revenue (detailed above)	2,359,726	5,223,132	26,438,850	20%	12%	4,679,728	3,283,026	4,070,031	3,593,671	3,825,445
Police Department	94,505	120,337	829,700	15%	90%	63,332	36,222	102,625	61,094	53,692
Police- Reserve Officers	280	1,400	2,500	56%	61%	868	1,120	574	266	840
Dock tax	100	323	95,000	0%	-38%	525	15,465	19,050	10,550	10,500
Police- Detectives	0	0	4,000	0%	0%	0	0	0	0	0
Fire	86,703	259,050	406,000	64%	-19%	320,193	212,001	163,164	287,771	262,490
Oakland Cemetery	6,370	23,700	92,000	26%	0%	23,736	26,842	25,245	26,232	44,590
Parks & Public Realm	335	573	7,000	8%	0%	0	0	0	0	0
Code Enforcement	4,000	13,454	13,200	102%	0%	4,885	17,529	37,197	25,594	22,682
Economic Development	2,240	6,708	5,000	134%	195%	2,275	0	81	0	0
Building Department	17	55,615	260,000	21%	-30%	79,367	57,886	129,595	61,077	86,733
Horticultural Services	858	9,564	64,000	15%	8%	8,832	9,483	8,593	16,746	9,925
Jackson Street Pier	8,800	21,500	42,300	51%	32%	16,245	5,850	0	0	0
City Manager	0	0	0	0%	#DIV/0!	0	0	70	0	0
Administrative Services	460	460	0	0%	0%	0	0	1	0	653
Finance Department	0	0	0	0%	0%	0	0	0	373	0
Information Technology	4,824	8,536	65,000	13%	34%	6,352	6,995	7,511	5,478	8,545
Law Department	0	14	10,000	0%	-100%	9,095	305	9,504	245	9,541
Municipal Court	115,616	303,665	972,500	31%	68%	180,370	193,970	187,343	261,674	256,747
Building Maintenance	0	0	31,450	0%	0%	250	174	7,721	0	0
Engineering	0	660	7,050	9%	-60%	1,645	1,895	2,765	3,907	3,455
Fleet	0	160	500	32%	73%	93	151	5,061	5,859	5,886
Administrative Support	546	2,263	43,000	5%	0%	49,076	7,151	20,565	18,659	0
Total GENERAL FUND REVENUE	2,685,379	6,051,114	29,389,050	21%	11%	5,446,865	3,876,064	4,796,697	4,379,195	4,601,725

General Fund Expenses

Wages/Fringes	1,001,292	3,277,983	14,893,978	22%	1%	3,237,739	2,599,876	3,305,851	3,949,434	3,819,879
Travel & Training	2,531	8,734	106,798	8%	-3%	8,970	5,645	15,247	7,735	10,791
Contractual Services	318,897	796,781	3,501,195	23%	-6%	851,320	635,626	765,650	632,988	709,628
Supplies & Materials	76,339	257,241	1,232,064	21%	5%	245,964	104,820	134,572	112,570	141,317
Transfers / Other	1,262,688	2,182,382	9,873,045	22%	38%	1,583,100	98,872	420,306	536,452	379,818
Total General Fund Expenses	2,661,747	6,523,121	29,607,080	22%	10%	5,927,093	3,444,839	4,641,626	5,239,179	5,061,433

Net Gain / (Loss)	23,632	(472,007)				(480,227)	431,226	155,071	(859,983)	(459,708)
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Ending Cash Balance, 3/31/2023

\$ 5,482,445

<i>Expenditures by Department</i>	January	February	March
Police Department	407,675	352,223	393,545
Police- Records	13,602	25,793	14,526
Police- Reserve Officers	6,022	7,043	6,366
Fire	349,263	589,960	371,844
Street Lighting	23,629	23,759	23,402
Oakland Cemetery	23,807	30,575	22,116
Parks & Public Realm	101,941	65,585	74,698
Code Enforcement	4,894	8,653	8,592
Economic Development	29,869	33,423	24,544
Building Department	29,661	27,659	27,667
Horticultural Services	33,081	33,479	32,420
Jackson Street Pier	5,384	4,895	15,382
City Manager	14,658	17,904	15,562
Administrative Services	19,781	13,077	12,876
Finance Department	11,248	11,788	11,463
Income Tax Department	31,299	33,554	40,159
Information Technology	26,054	12,351	20,382
Law Department	17,765	18,013	17,617
City Commission	6,209	3,548	3,466
Commission Clerk	2,644	2,797	2,652
Municipal Court	73,107	91,723	78,094
Buidling Department	26,817	27,271	36,282
Engineering	27,793	24,986	24,841
Fleet	33,811	40,646	45,697
Administrative Suoport	405,833	634,826	1,337,554
Total by Department	1,725,846	2,135,528	2,661,747

<i>YTD Expenditures by Department</i>	2018	2019	2020	2021	2022	2023
1010. POLICE DEPARTMENT	1,252,687	1,235,745	1,068,152	868,367	1,111,541	1,153,443
1020. POLICE RECORDS	79,800	75,795	66,265	86,518	59,947	53,921
1030. POLICE-RESERVE	33,694	37,406	11,526	21,712	24,677	19,431
1310. FIRE	1,316,568	1,379,809	1,152,820	952,701	1,342,704	1,311,067
1610. STREET LIGHTING CONTRACT	85,374	81,264	63,001	88,457	60,993	70,790
2600. OAKLAND CEMETERY DEPT	81,866	83,843	68,993	46,572	57,356	76,498
3300. PARKS & PUBLIC REALM	0	0	0	0	0	242,223
4010. CODE ENFORCEMENT	220,696	242,529	106,831	60,651	19,091	22,139
4070. ECONOMIC DEVELOPMENT	0	0	149,430	33,798	86,809	87,836
4090. BUILDING DIV	69,207	108,018	88,407	58,394	87,893	84,987
4850. HORTICULTURAL SRV / FOREST	278,100	262,833	250,013	182,043	235,157	98,980
6860. JACKSON ST PIER	120	335	0	4,462	7,541	25,661
7020. CITY MANAGER DEPARTMENT	37,076	47,022	72,953	41,580	93,810	48,123
7030. ADMINISTRATIVE SERVICES	22,922	20,346	20,520	12,762	24,987	45,734
7060. FINANCE DEPT	28,104	32,362	49,551	21,019	30,174	34,499
7070. INCOME TAX DEPT	117,712	103,901	125,558	76,767	112,498	105,012
7080. INFORMATION TECHNOLOGY	94,388	88,314	68,374	62,509	152,549	58,787
7100. LAW DEPT	77,959	61,331	61,247	46,066	53,663	53,395
7200. CITY COMMISSION	10,989	8,965	11,201	12,857	14,310	13,223
7210. CITY COMMISSION CLK	10,889	11,640	11,910	8,703	8,001	8,093
7250. MUNICIPAL COURT	278,405	289,640	239,187	235,157	215,949	242,924
7550. BUILDING MAINTENANCE	147,640	137,122	137,438	112,248	92,717	90,370
7600. ENGINEERING	82,878	100,408	98,223	62,197	77,637	77,619
7750. FLEET MAINTENANCE	92,381	97,783	74,879	55,097	52,906	120,154
7900. ADMINISTRATIVE SUPPORT	641,977	732,768	645,147	294,201	1,904,184	2,378,212
Total GENERAL FUND	5,061,433	5,239,179	4,641,626	3,444,839	5,927,093	6,523,121

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		4,172,280	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	2,387,111	4,834,410	(2,447,299)
March	2,235,822	7,912,299	(5,676,477)
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

SEWER FUND - 2023

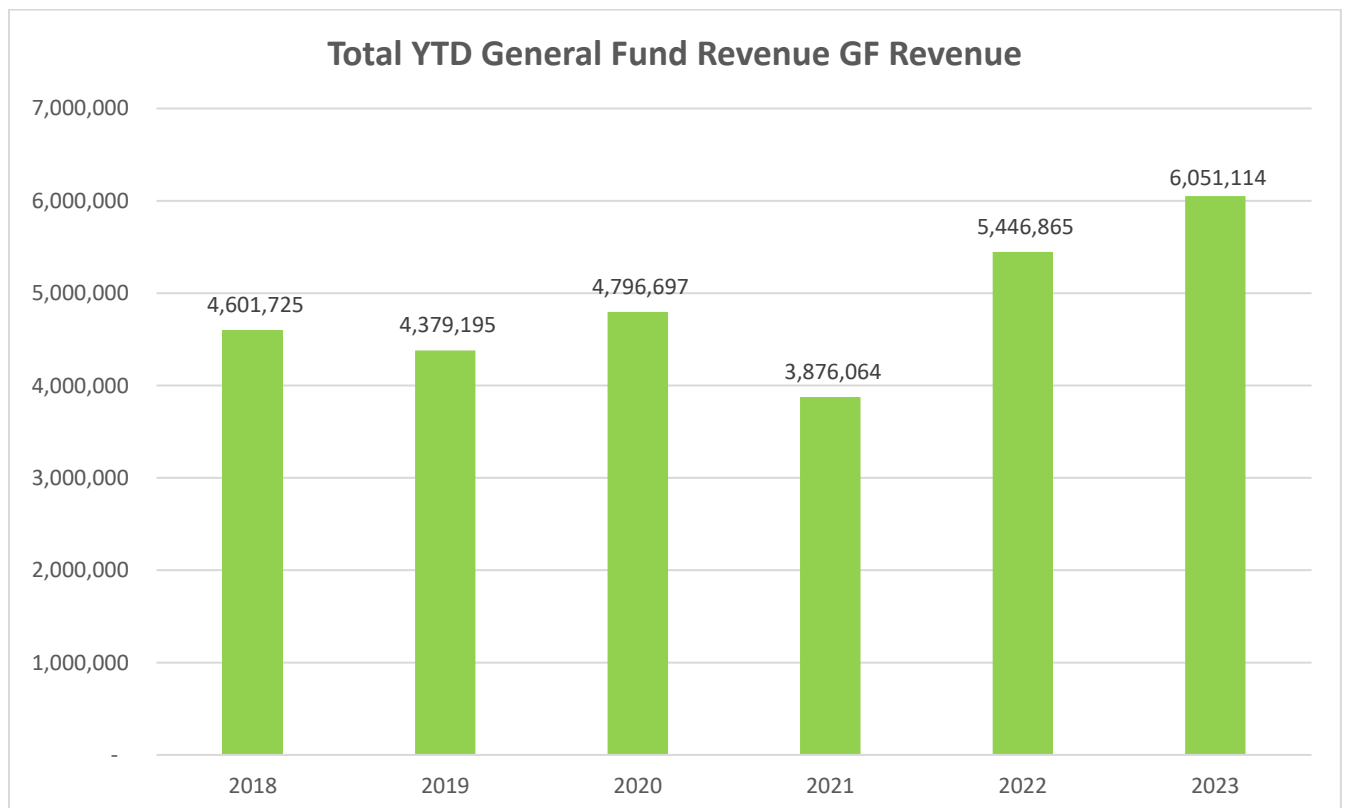
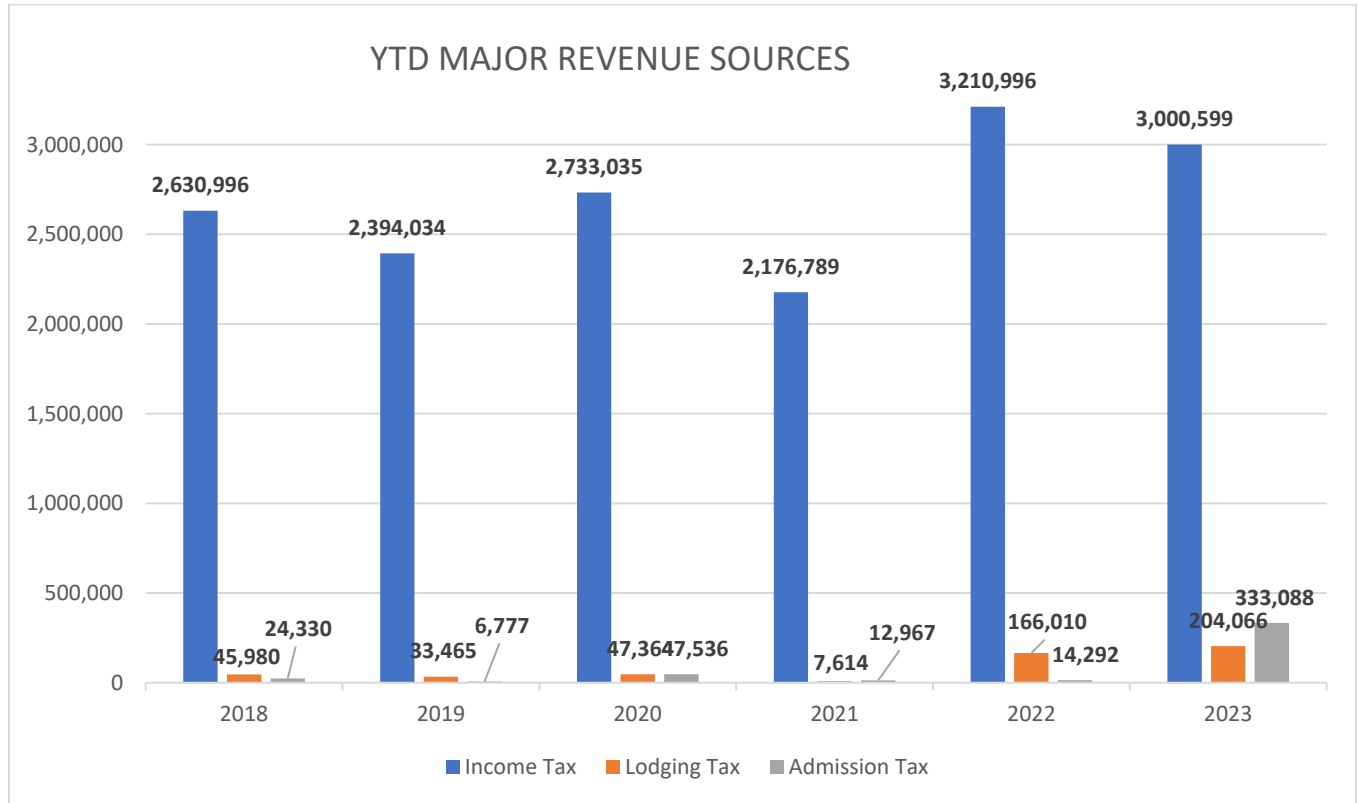
	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,384,493	7,244,505	(2,860,011)
February	4,513,530	7,575,204	(3,061,674)
March	4,645,871	7,306,575	(2,660,704)
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

FULL-TIME EMPLOYEES

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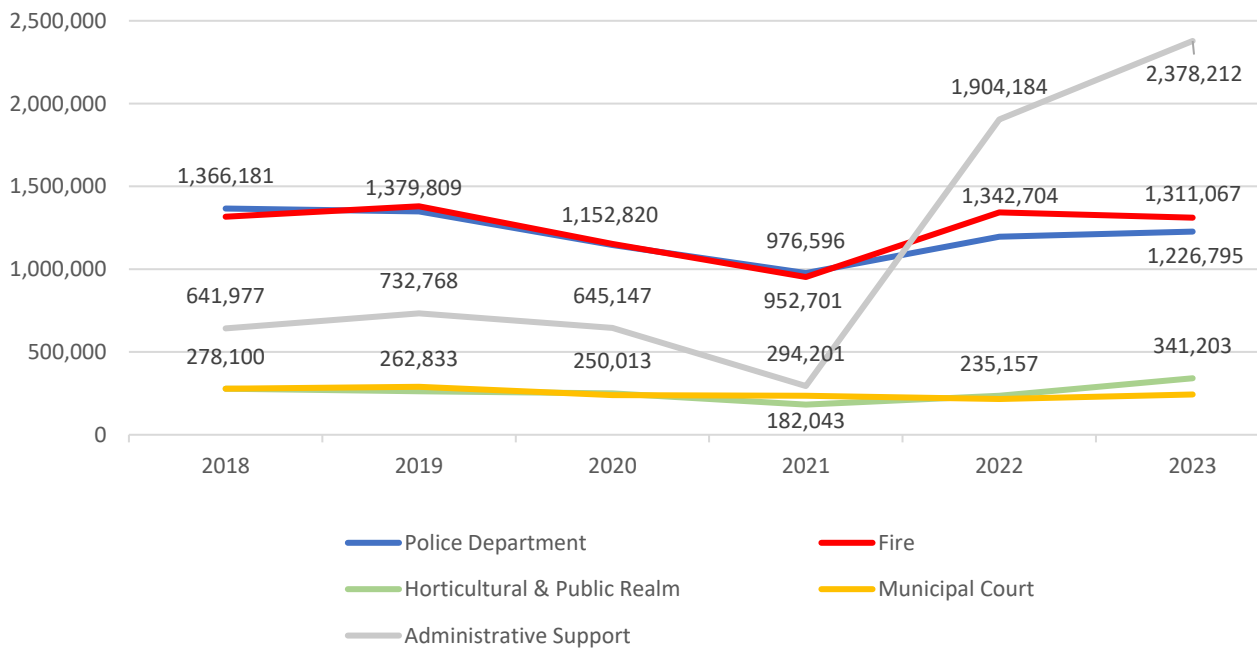
FINANCIAL CHARTS – March 2023

2023 GENERAL FUND REVENUE

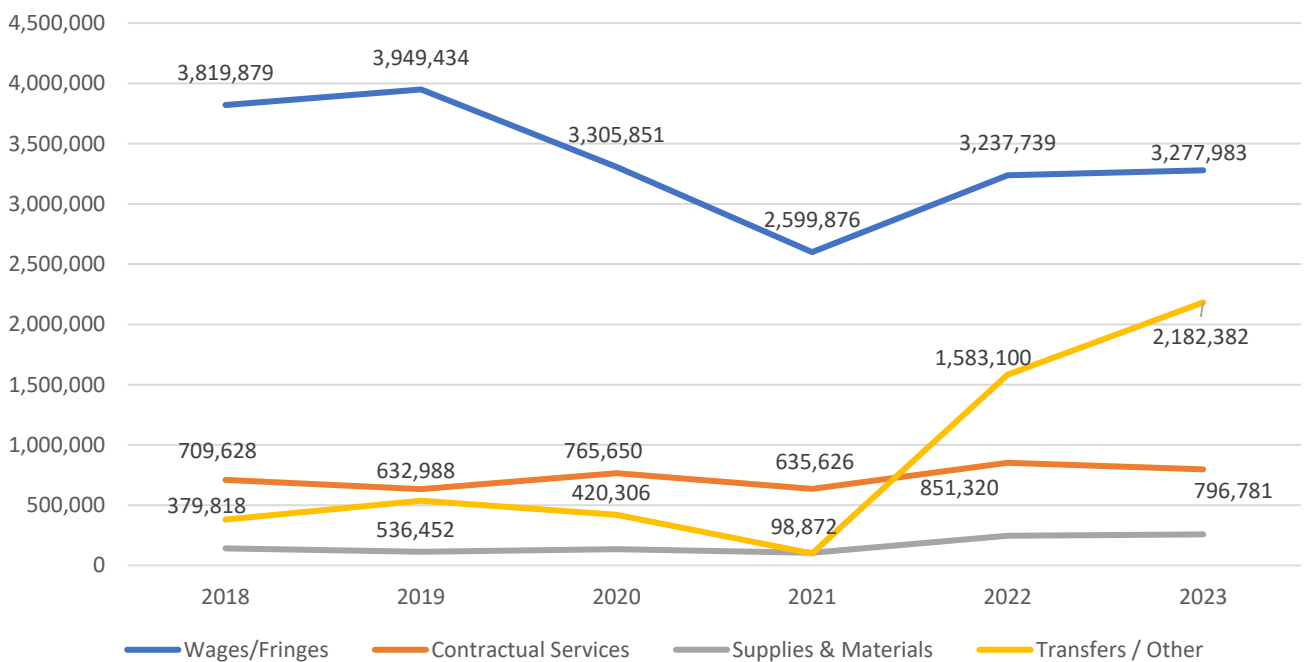


GENERAL FUND EXPENSES

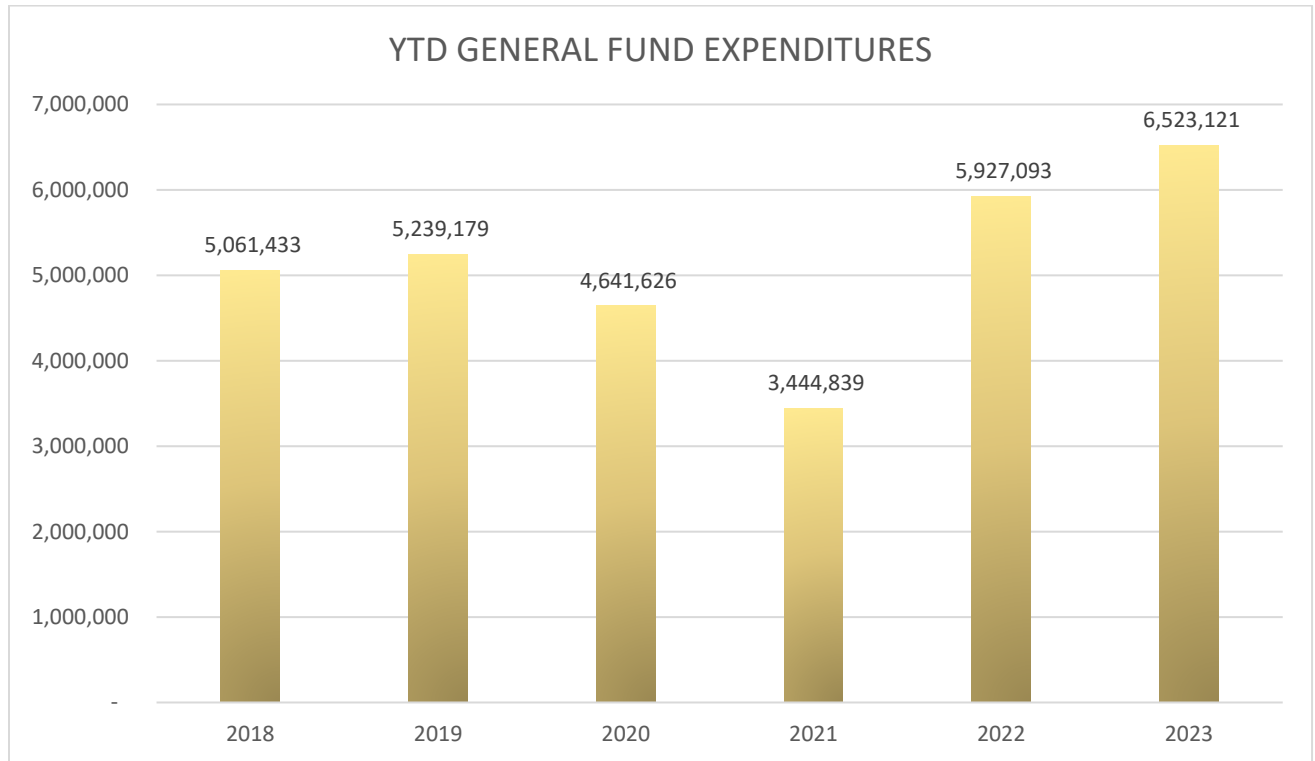
YTD EXPENSES -TOP 5 DEPARTMENTS



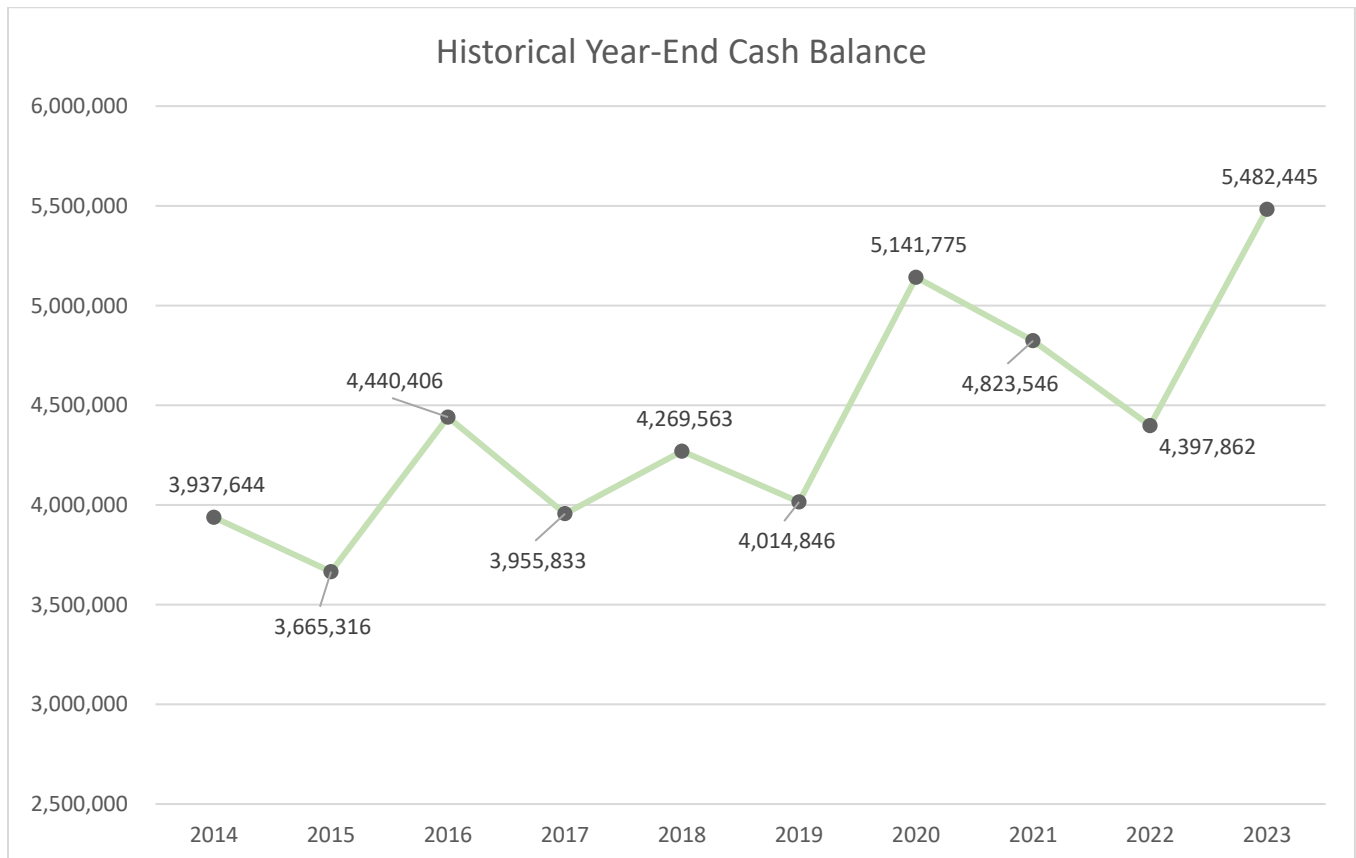
YTD Expenses by Category



TOTAL 2023 GENERAL FUND EXPENDITURES



GENERAL FUND CASH BALANCE



NUMBER OF FULL TIME EMPLOYEES-March

