

**Financial Report**  
**July 31, 2020**  
**(Cash Basis Information)**

**Due to the Coronavirus pandemic many businesses & City operations were stalled beginning mid- March. Income Tax filing deadline was extended to July 15<sup>th</sup>.**

**This will alter the timing of revenue and expenses this year.**

**General Fund Revenues:**

Total 2020 YTD actual General Fund revenues are \$9,469,480 down 22% when compared to \$12,164,520 collected through July 2019. Here are a few items to note:

- **Income tax** – The 2020 YTD amount is \$5,777,814 and the 2019 YTD amount was \$6,897,259 (down 16%)
- **Admissions tax**- The 2020 YTD amount is \$67,386 and the 2019 YTD amount was \$1,269,314 (down 95%)
- **Lodging tax** - The 2020 YTD amount is \$91,262 and the 2019 YTD amount was \$487,232 (down 81%)

**General Fund Expenses:**

Total 2020 YTD expenditures are \$11,344,687 down 13% when compared to the YTD figure of \$12,972,859 for 2019.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$3,111,497. 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> |
|---------------------|------------------------|
| January 253         | December 2019 - 252    |
| February 252        | December 2018 - 247    |
| March 251           | December 2017 - 247    |
| April 250           | December 2016 - 239    |
| May 239             | December 2015 - 225    |
| June 237            | December 2014 - 211    |
| July 231            | December 2013 - 212    |
|                     | December 2012 - 215    |
|                     | December 2011 - 220    |
|                     | 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: \$640,712.72**

**General Fund  
July 31, 2020**

| 2020 Monthly<br>Actual Amount | 2020<br>YTD Actual | 2020<br>YTD Budget | % of<br>Budget |
|-------------------------------|--------------------|--------------------|----------------|
|-------------------------------|--------------------|--------------------|----------------|

| % +/-<br>Prev YR | 2019<br>YTD Actual | 2018<br>YTD Actual | 2017<br>YTD Actual | 2016<br>YTD Actual |
|------------------|--------------------|--------------------|--------------------|--------------------|
|------------------|--------------------|--------------------|--------------------|--------------------|

**Beginning Balance, 1/1/2020**

\$ 4,986,704

**Revenues**

**General Revenues**

|                               | 2020<br>YTD Actual | 2020<br>YTD Budget | % of<br>Budget | % +/-<br>Prev YR | 2019<br>YTD Actual | 2018<br>YTD Actual | 2017<br>YTD Actual | 2016<br>YTD Actual |
|-------------------------------|--------------------|--------------------|----------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Property Tax                  | 843,407            | 1,575,000          | 54%            | -2%              | 857,075            | 864,056            | 799,919            | 809,938            |
| Income Tax                    | 658,748            | 5,777,814          | 49%            | -16%             | 6,897,259          | 7,085,259          | 6,813,590          | 6,692,195          |
| Admissions Tax                | 6,784              | 67,386             | 1%             | -95%             | 1,269,314          | 1,119,069          | 1,234,435          | 1,332,383          |
| Lodging Tax                   | 30,026             | 91,262             | 6%             | -81%             | 487,232            | 456,336            | 408,285            | 377,967            |
| Local Government Funds        | 49,795             | 256,705            | 51%            | 4%               | 246,339            | 236,302            | 235,060            | 238,985            |
| Other State Levied Monies     | -                  | 88,326             | 48%            | 1%               | 87,832             | 88,911             | 89,785             | 90,573             |
| Cable Franchise Fees          | -                  | 231,143            | 92%            | 8%               | 213,274            | 170,513            | 179,877            | 277,970            |
| Liquor/Beer Permits           | -                  | 3,022              | 4%             | -95%             | 60,954             | 69,269             | 61,003             | 58,182             |
| State Patrol Fines            | -                  | 5,019              | 33%            | -49%             | 9,762              | 8,383              | 9,175              | 8,020              |
| Unclaimed Funds               | -                  | -                  | 0%             | 0%               | -                  | -                  | -                  | -                  |
| Public Vendor Licenses        | 975                | 2,359              | 0%             | 0%               | -                  | -                  | 2,450              | 1,350              |
| Tax Abatement Monitoring Fees | -                  | 200                | 4%             | -95%             | 4,080              | 5,649              | 3,059              | 4,470              |
| Sale of Property              | -                  | -                  | 0%             | -100%            | 288                | 1,465              | -                  | 2,859              |
| Interest                      | 14,722             | 183,458            | 40%            | -38%             | 294,310            | 161,280            | 100,095            | 78,932             |
| Rental Income                 | 7,500              | 122,687            | 49%            | 453%             | 22,184             | 47,534             | 256,559            | 40,292             |
| Donations                     | 120                | 998                | 0%             | 0%               | -                  | -                  | 120                | 25                 |
| Refunds / Reimbursements      | -                  | 269,677            | 90%            | 163%             | 102,413            | 245,751            | 142,040            | 61,154             |
| <b>Total</b>                  | <b>768,671</b>     | <b>7,943,462</b>   | <b>37%</b>     | <b>-25%</b>      | <b>10,552,316</b>  | <b>10,559,775</b>  | <b>10,335,452</b>  | <b>10,075,295</b>  |

**Division / Department Revenues**

|                                    | 2020<br>YTD Actual | 2020<br>YTD Budget | % of<br>Budget    | % +/-<br>Prev YR | 2019<br>YTD Actual | 2018<br>YTD Actual | 2017<br>YTD Actual | 2016<br>YTD Actual |
|------------------------------------|--------------------|--------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Police Department                  | 8,838              | 189,490            | 41%               | 4%               | 181,912            | 179,717            | 196,881            | 218,706            |
| Police/Fire Marine Patrol          | 25                 | 19,375             | 27%               | 83%              | 10,575             | 10,625             | 1,025              | 2,400              |
| Fire Department                    | 6,668              | 407,729            | 96%               | 1%               | 404,781            | 413,548            | 421,250            | 420,362            |
| Oakland Cemetery                   | 9,535              | 52,451             | 120,000           | 44%              | -25%               | 69,563             | 79,191             | 61,873             |
| Planning                           | 950                | 42,932             | 60,000            | 72%              | 0                  | -                  | -                  | -                  |
| Community Development              | -                  | 60,081             | 40,000            | 150%             | 21%                | 49,539             | 65,674             | 75,468             |
| Building Division                  | 5,587              | 228,375            | 300,000           | 76%              | 47%                | 154,834            | 340,680            | 203,160            |
| Horticultural Services             | 7,644              | 31,662             | 95,000            | 33%              | -45%               | 57,418             | 38,948             | 36,928             |
| City Manager/Finance/HR            | -                  | 70                 | 30,000            | 0%               | -81%               | 373                | 1,168              | 59,961             |
| Admin Services                     | 1,996              | 17,781             | 75,000            | 24%              | -1%                | 17,902             | 17,342             | 1,048              |
| Law Department                     | 109                | 9,787              | 12,000            | 82%              | 2001%              | 466                | 9,878              | 9,558              |
| City Commission                    | -                  | 208                | -                 | 0%               | 0%                 | -                  | -                  | -                  |
| Municipal Court                    | (19,049)           | 338,949            | 1,160,000         | 29%              | -46%               | 627,895            | 604,288            | 582,232            |
| Building Maintenance               | -                  | 8,422              | 5,000             | 168%             | 135%               | 3,591              | 585                | 1,673              |
| Engineering                        | 95                 | 5,494              | 28,000            | 20%              | -70%               | 18,329             | 13,789             | 10,476             |
| Mechanic Department                | 10,593             | 16,588             | 32,000            | 52%              | 10%                | 15,027             | 12,826             | 18,793             |
| Admin Support                      | 24,238             | 96,624             | -                 | 0%               | 0%                 | -                  | -                  | -                  |
| <b>Total</b>                       | <b>57,229</b>      | <b>1,526,018</b>   | <b>2,917,000</b>  | <b>52%</b>       | <b>-5%</b>         | <b>1,612,204</b>   | <b>1,788,260</b>   | <b>1,638,034</b>   |
| <b>Total General Fund Revenues</b> | <b>825,900</b>     | <b>9,469,480</b>   | <b>24,554,500</b> | <b>39%</b>       | <b>-22%</b>        | <b>12,164,520</b>  | <b>12,348,035</b>  | <b>11,973,486</b>  |

**General Fund Expenses**

|                                    | 2020<br>YTD Actual | 2020<br>YTD Budget | % of<br>Budget    | % +/-<br>Prev YR | 2019<br>YTD Actual | 2018<br>YTD Actual | 2017<br>YTD Actual | 2016<br>YTD Actual |
|------------------------------------|--------------------|--------------------|-------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Wages/Fringes                      | 647,169            | 7,031,596          | 14,316,662        | 49%              | -14%               | 8,185,499          | 8,343,098          | 8,155,512          |
| Travel & Training                  | 226                | 19,986             | 117,000           | 17%              | -40%               | 33,117             | 24,454             | 29,355             |
| Contractual Services               | 234,000            | 1,775,946          | 2,955,513         | 60%              | 11%                | 1,596,042          | 1,605,028          | 1,536,678          |
| Supplies & Materials               | 42,456             | 346,054            | 942,920           | 37%              | 0%                 | 344,576            | 314,982            | 368,912            |
| Major Expendable                   | 9,218              | 22,735             | 305,123           | 7%               | -57%               | 52,944             | 38,617             | 34,202             |
| Transfers / Other                  | 376,679            | 2,148,370          | 5,917,108         | 36%              | -22%               | 2,760,682          | 2,670,862          | 2,248,659          |
| <b>Total General Fund Expenses</b> | <b>1,309,749</b>   | <b>11,344,687</b>  | <b>24,554,326</b> | <b>46%</b>       | <b>-13%</b>        | <b>12,972,859</b>  | <b>12,997,040</b>  | <b>12,373,319</b>  |

Net Gain / (Loss) (483,849) (1,875,207) (808,339) (649,005) (399,833) (48,885)

**Ending Cash Balance, 7/31/19**

\$ 3,111,497

| Expenditures by Department | January          | February         | March            | April            | May              | June             | July             |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Police                     | 496,356          | 332,006          | 317,582          | 418,577          | 338,426          | 363,957          | 133,270          |
| Fire                       | 406,119          | 409,214          | 337,487          | 338,064          | 349,993          | 388,763          | 219,344          |
| Street Lighting            | 41,537           | 21,088           | 376              | 62,460           | 1,451            | 21,836           | 22,488           |
| Oakland Cemetery           | 28,228           | 21,484           | 19,281           | 20,599           | 24,569           | 30,590           | 24,558           |
| Planning                   | 48,878           | 25,824           | 32,129           | 23,335           | 13,770           | 19,712           | 40,932           |
| Community Development      | 74,436           | 49,958           | 25,036           | 44,677           | 110,741          | 55,358           | 44,897           |
| Building                   | 36,916           | 26,154           | 25,336           | 25,624           | 30,497           | 38,514           | 20,542           |
| Horticultural Services     | 101,787          | 79,307           | 68,919           | 86,928           | 76,882           | 94,983           | 83,927           |
| Jackson Street Pier        | -                | -                | -                | -                | -                | 321              | 209              |
| City Manager               | 20,166           | 16,969           | 35,818           | 11,880           | 13,970           | 13,621           | 12,257           |
| Admin Services             | 8,471            | 6,031            | 6,018            | 11,723           | 7,003            | 7,244            | 6,238            |
| Finance Department         | 33,817           | 8,183            | 7,552            | 7,609            | 6,199            | 7,273            | 7,678            |
| Income tax                 | 51,199           | 41,083           | 33,276           | 29,855           | 27,047           | 21,430           | 25,138           |
| Information Technology     | 31,905           | 13,152           | 23,317           | 12,967           | 23,250           | 17,689           | 11,098           |
| Law                        | 25,687           | 18,374           | 17,186           | 18,125           | 20,628           | 17,935           | 17,166           |
| City Commission            | 10,003           | 5,669            | 7,438            | 5,446            | 5,506            | 6,613            | 9,752            |
| Muni Court                 | 96,389           | 76,384           | 66,415           | 65,135           | 84,499           | 9,127            | 85,564           |
| Building Maintenance       | 62,523           | 42,162           | 32,753           | 60,012           | 34,903           | 42,641           | 58,376           |
| Engineering                | 34,906           | 28,356           | 34,961           | 23,478           | 27,356           | 30,834           | 17,271           |
| Mechanic                   | 57,651           | 39,513           | (22,285)         | 41,682           | 43,529           | 49,509           | 57,096           |
| Admin Support              | 293,780          | 268,187          | 84,141           | 1,081,675        | 138,496          | 230,147          | 411,949          |
| <b>Total by Department</b> | <b>1,980,751</b> | <b>1,529,098</b> | <b>1,152,734</b> | <b>2,389,850</b> | <b>1,378,715</b> | <b>1,468,096</b> | <b>1,309,749</b> |

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

|           | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      | 2013      |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| January   | 4,695,397 | 4,622,401 | 4,739,657 | 4,697,723 | 4,261,014 | 3,867,093 | 3,836,274 | 3,367,344 |
| February  | 4,502,538 | 3,815,517 | 4,187,047 | 3,814,454 | 3,534,655 | 2,965,660 | 3,303,250 | 2,606,577 |
| March     | 5,141,775 | 4,014,846 | 4,269,563 | 3,955,833 | 4,440,406 | 3,665,316 | 3,937,644 | 2,960,539 |
| April     | 4,081,774 | 3,141,378 | 3,205,878 | 3,161,359 | 3,295,072 | 3,023,451 | 3,665,480 | 3,113,209 |
| May       | 4,243,264 | 3,381,833 | 3,609,882 | 3,727,564 | 3,123,779 | 2,899,190 | 3,172,343 | 2,584,626 |
| June      | 3,598,412 | 3,597,327 | 3,571,223 | 3,683,365 | 3,642,254 | 3,012,283 | 3,238,672 | 2,886,615 |
| July      | 3,111,497 | 4,066,490 | 4,080,266 | 4,087,596 | 4,121,139 | 3,401,724 | 3,564,211 | 3,301,788 |
| August    |           | 6,092,502 | 5,605,804 | 6,080,872 | 6,309,067 | 5,109,586 | 5,393,377 | 5,092,355 |
| September |           | 7,065,926 | 6,318,378 | 6,578,160 | 7,032,386 | 6,280,075 | 5,741,499 | 5,716,864 |
| October   |           | 7,107,426 | 6,508,468 | 6,385,146 | 6,881,846 | 6,193,657 | 5,301,930 | 5,965,413 |
| November  |           | 7,115,534 | 6,470,483 | 6,311,439 | 6,924,337 | 5,766,373 | 5,137,943 | 5,622,682 |
| December  |           | 4,986,704 | 4,874,828 | 4,729,271 | 4,487,428 | 4,170,024 | 4,204,284 | 4,227,678 |

**WATER FUND - 2017**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 4,275,877          | 155,077                  | 4,120,800      |
| February  | 4,351,423          | 142,239                  | 4,209,185      |
| March     | 3,876,252          | 165,684                  | 3,710,568      |
| April     | 4,272,671          | 171,177                  | 4,101,494      |
| May       | 4,530,837          | 297,310                  | 4,233,527      |
| June      | 4,364,038          | 288,302                  | 4,075,736      |
| July      | 4,154,129          | 267,161                  | 3,886,968      |
| August    | 4,236,075          | 272,616                  | 3,963,459      |
| September | 4,932,878          | 129,443                  | 4,803,435      |
| October   | 5,088,044          | 183,047                  | 4,904,998      |
| November  | 5,412,644          | 488,303                  | 4,924,341      |
| December  | 5,331,949          | -                        | 5,331,949      |

**SEWER FUND - 2017**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 2,719,731          | 221,571                  | 2,498,161      |
| February  | 2,613,862          | 211,363                  | 2,402,499      |
| March     | 3,072,019          | 301,622                  | 2,770,397      |
| April     | 2,753,071          | 759,641                  | 1,993,430      |
| May       | 3,053,595          | 848,920                  | 2,204,675      |
| June      | 3,377,380          | 863,545                  | 2,513,835      |
| July      | 2,730,239          | 856,393                  | 1,873,846      |
| August    | 3,538,466          | 755,593                  | 2,782,872      |
| September | 4,133,009          | 576,706                  | 3,556,303      |
| October   | 4,945,294          | 633,610                  | 4,311,685      |
| November  | 5,221,985          | 656,160                  | 4,565,825      |
| December  | 5,420,235          | -                        | 5,420,235      |

**WATER FUND - 2018**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 4,712,095          | 149,890                  | 4,562,205      |
| February  | 4,932,525          | 209,876                  | 4,722,648      |
| March     | 4,963,348          | 195,149                  | 4,768,199      |
| April     | 4,795,143          | 204,273                  | 4,590,870      |
| May       | 4,840,432          | 193,246                  | 4,647,186      |
| June      | 4,963,539          | 200,716                  | 4,762,823      |
| July      | 4,678,470          | 202,780                  | 4,475,690      |
| August    | 4,660,438          | 202,394                  | 4,458,043      |
| September | 5,383,796          | 185,024                  | 5,198,772      |
| October   | 5,870,043          | 339,394                  | 5,530,649      |
| November  | 5,934,073          | 283,668                  | 5,650,406      |
| December  | 5,398,776          | -                        | 5,398,776      |

**SEWER FUND - 2018**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 4,292,482          | 219,003                  | 4,073,479      |
| February  | 4,653,609          | 293,262                  | 4,360,347      |
| March     | 4,708,018          | 297,073                  | 4,410,945      |
| April     | 5,284,367          | 304,600                  | 4,979,768      |
| May       | 5,285,654          | 347,509                  | 4,938,145      |
| June      | 5,367,193          | 396,622                  | 4,970,572      |
| July      | 4,481,872          | 361,109                  | 4,120,763      |
| August    | 5,121,665          | 7,665                    | 5,114,000      |
| September | 5,954,254          | 547,113                  | 5,407,141      |
| October   | 6,588,013          | 403,309                  | 6,184,704      |
| November  | 6,889,473          | 238,712                  | 6,650,762      |
| December  | 6,458,199          | -                        | 6,458,199      |

**WATER FUND - 2019**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 4,383,193          | 402,609                  | 3,980,584      |
| February  | 4,586,705          | 347,089                  | 4,239,617      |
| March     | 4,245,792          | 206,724                  | 4,039,067      |
| April     | 4,302,120          | 212,142                  | 4,089,977      |
| May       | 4,561,170          | 295,546                  | 4,265,623      |
| 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                  | 5,222,631      |
| 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    |                    |                          |                |
| September |                    |                          |                |
| October   |                    |                          |                |
| November  |                    |                          |                |
| December  |                    |                          |                |

**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    |                    |                          |                |
| September |                    |                          |                |
| October   |                    |                          |                |
| November  |                    |                          |                |
| December  |                    |                          |                |

FULL-TIME EMPLOYEES

|                               | Jul-20 | 20-Jun | May-20 | Apr-20 | Mar-20 | Feb-20 | 20-Jan | Dec-19 | Nov-19 | Oct-19 | Sep-19 | Aug-19 | Jul-19 | Jun-19 | May-19 | Apr-19 | Mar-19 | Feb-19 | Jan-19 | Dec-18 | Nov-18 | Oct-18 | Sep-18 | Aug-18 | Jul-18 | Jun-18 | May-18 | Apr-18 | Mar-18 | Feb-18 | Jan-18 |     |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----|
| Police Patrol                 | 47     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 47     | 48     | 48     | 48     | 48     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 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      |     |
| Fire                          | 47     | 47     | 46     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 47     | 48     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     |     |
| Cemetery                      | 2      | 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      |        |     |
| Recreation                    | 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      |        |     |
| Planning                      | 2      | 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      |        |     |
| Economic Dev                  | 9      | 10     | 10     | 11     | 12     | 12     | 12     | 17     | 17     | 17     | 17     | 18     | 16     | 16     | 16     | 17     | 16     | 16     | 16     | 16     | 16     | 16     | 16     | 16     | 15     | 15     | 15     | 15     | 16     | 16     |        |     |
| Building Dept                 | 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      | 5      | 5      | 5      |        |     |
| Hort Services                 | 8      | 9      | 9      | 10     | 10     | 10     | 10     | 10     | 9      | 9      | 9      | 9      | 10     | 10     | 10     | 10     | 10     | 9      | 9      | 9      | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10     |     |
| Customer Acct Office          | 4      | 4      | 4      | 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      |     |
| BWW                           | 13     | 14     | 14     | 16     | 16     | 15     | 15     | 14     | 14     | 14     | 14     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     |     |
| Water Distribution            | 11     | 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 | 18     | 19     | 18     | 17     | 17     | 18     | 18     | 18     | 18     | 18     | 18     | 17     | 17     | 17     | 17     | 17     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 18     |     |
| Sewer Maintenance             | 11     | 10     | 10     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 12     | 10     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     |     |
| Street Dept                   | 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     | 11     |     |
| City Manager                  | 2      | 2      | 2      | 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      |     |
| HR / IT                       | 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      |     |
| Finance / Tax                 | 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      |     |
| Law                           | 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      | 4      | 4      | 4      | 4      | 4      |     |
| Commissioners / Clerk         | 2      | 2      | 2      | 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)  | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     | 12     |     |
| Building Maintenance/Pub Srv  | 4      | 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      | 5      | 5      | 5      |     |
| Engineer                      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 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             | 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      | 5      | 5      | 5      | 5      | 5      |     |
| TOTAL                         | 231    | 236    | 239    | 250    | 251    | 252    | 253    | 252    | 249    | 249    | 250    | 250    | 247    | 248    | 247    | 248    | 247    | 247    | 248    | 247    | 245    | 244    | 246    | 246    | 246    | 246    | 246    | 245    | 246    | 243    | 246    | 245 |