

**Financial Report**  
**January 31, 2021**  
**(Cash Basis Information)**

**General Fund Revenues:**

Total 2021 YTD actual General Fund revenues are \$908,761 down 20% when compared to \$1,669,445 collected through January 2020. Here are a few items to note:

- **Income tax** – The 2021 YTD amount is \$636,503 and the 2020 YTD amount was \$1,178,718 (down \$542,215; -46%)
- **Admissions tax**- The 2021 YTD amount is \$1,549 and the 2020 YTD amount was \$44,093 (down \$42,544; -96%)
- **Lodging tax** - The 2021 YTD amount is \$7,397 and the 2020 YTD amount was \$16,908 (down \$9,511; -56%)

**General Fund Expenses:**

Total 2021 YTD expenditures are \$1,056,402 down 46% when compared to the YTD figure of \$1,960,751 for 2020.

**General Fund Cash Balance:**

The ending cash balance in the General Fund is \$4,244,679. 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 221         | December 2020 - 221    |
|                     | December 2019 - 252    |
|                     | December 2018 - 247    |
|                     | December 2017 - 247    |
|                     | December 2016 - 239    |
|                     | December 2015 - 225    |
|                     | December 2014 -211     |
|                     | 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:** \$157,784.56

**General Fund  
January 31, 2021**

| 2021 Monthly<br>Actual Amount | 2021<br>YTD Actual | 2021<br>YTD Budget | % of<br>Budget | % +/-<br>Prev. Yr | 2020<br>YTD Actual | 2019<br>YTD Actual | 2018<br>YTD Actual | 2017<br>YTD Actual |
|-------------------------------|--------------------|--------------------|----------------|-------------------|--------------------|--------------------|--------------------|--------------------|
|-------------------------------|--------------------|--------------------|----------------|-------------------|--------------------|--------------------|--------------------|--------------------|

|                                    |                     |
|------------------------------------|---------------------|
| <b>Beginning Balance, 1/1/2020</b> | <b>\$ 4,392,320</b> |
|------------------------------------|---------------------|

**Revenues**

**General Revenues**

|                               |                |                |                   |           |             |                  |                |                  |                  |
|-------------------------------|----------------|----------------|-------------------|-----------|-------------|------------------|----------------|------------------|------------------|
| Property Tax                  | -              | -              | 1,612,600         | 0%        | 0%          | -                | -              | 1,547            | -                |
| Income Tax                    | 636,503        | 636,503        | 9,720,000         | 7%        | -46%        | 1,178,718        | 918,439        | 1,101,674        | 1,065,409        |
| Admissions Tax                | 1,549          | 1,549          | 1,700,000         | 0%        | -96%        | 44,093           | 406            | 17,314           | 71,375           |
| Lodging Tax                   | 7,397          | 7,397          | 950,000           | 1%        | -56%        | 16,908           | 14,514         | 19,964           | 16,563           |
| Local Government Funds        | 44,508         | 44,508         | 500,000           | 9%        | 5%          | 42,576           | 32,431         | -                | -                |
| Other State Levied Monies     | 1,167          | 1,167          | 174,200           | 1%        | -3%         | 1,198            | 1,210          | 32,040           | 34,478           |
| Cable Franchise Fees          | -              | -              | 310,000           | 0%        | -100%       | 77,467           | -              | 1,208            | 1,286            |
| Liquor/Beer Permits           | -              | -              | 68,000            | 0%        | 0%          | -                | 2,853          | -                | -                |
| State Patrol Fines            | 2,150          | 2,150          | 11,000            | 20%       | 4%          | 2,059            | -              | -                | -                |
| Unclaimed Funds               | -              | -              | -                 | 0%        | 0%          | -                | -              | 1,028            | 892              |
| Public Vendor Licenses        | -              | -              | 2,500             | 0%        | 0%          | -                | -              | -                | -                |
| Tax Abatement Monitoring Fees | -              | -              | 4,000             | 0%        | 0%          | -                | -              | -                | -                |
| Sale of Property              | -              | -              | -                 | 0%        | 0%          | -                | 12,153         | -                | -                |
| Interest                      | 880            | 880            | 195,000           | 0%        | -58%        | 2,078            | -              | -                | 6,627            |
| Rental Income                 | -              | -              | 170,000           | 0%        | 0%          | -                | -              | -                | 1,050            |
| Donations                     | -              | -              | -                 | 0%        | 0%          | -                | -              | -                | -                |
| Refunds / Reimbursements      | 3,756          | 3,756          | 25,000            | 15%       | 439%        | 697              | 555            | -                | 114              |
|                               | <b>697,911</b> | <b>697,911</b> | <b>15,442,300</b> | <b>5%</b> | <b>-49%</b> | <b>1,365,794</b> | <b>982,561</b> | <b>1,174,774</b> | <b>1,197,794</b> |

**Division / Department Revenues**

|                           |                |                |                  |           |             |                |                |                |                |
|---------------------------|----------------|----------------|------------------|-----------|-------------|----------------|----------------|----------------|----------------|
| Police Department         | 17,321         | 17,321         | 315,150          | 5%        | -42%        | 29,667         | 35,735         | 19,666         | 22,687         |
| Police/Fire Marine Patrol | 15,029         | 15,029         | 75,000           | 20%       | -21%        | 18,975         | 625            | 10,300         | 675            |
| Fire Department           | 52,662         | 52,662         | 405,600          | 13%       | -17%        | 63,115         | 88,939         | 101,531        | 81,159         |
| Oakland Cemetery          | 12,703         | 12,703         | 103,000          | 12%       | 74%         | 7,309          | 8,441          | 23,633         | 7,531          |
| Planning                  | 13,600         | 13,600         | 28,500           | 48%       | 0%          | -              | -              | -              | -              |
| Community Development     | -              | -              | -                | 0%        | -100%       | 13,926         | 7,480          | 9,245          | 15,832         |
| Building Division         | 28,457         | 28,457         | 263,000          | 11%       | -27%        | 39,083         | 32,249         | 45,786         | 46,629         |
| Horticultural Services    | 7,921          | 7,921          | 70,000           | 11%       | 24%         | 6,406          | 11,918         | 6,552          | 6,756          |
| Jackson Street Pier       | 5,300          | 5,300          | 15,000           | 35%       | 0%          | -              | -              | -              | -              |
| City Manager/Finance/HR   | -              | -              | -                | 0%        | 0%          | -              | 373            | 100            | 524            |
| Data Processing Center    | 785            | 785            | 55,000           | 1%        | -83%        | 4,753          | 2,518          | 3,088          | 3,039          |
| Law Department            | 122            | 122            | 10,000           | 1%        | 15%         | 106            | 69             | 9,382          | 54             |
| City Commission           | -              | -              | -                | 0%        | 0%          | -              | -              | -              | -              |
| Municipal Court           | 56,398         | 56,398         | 945,000          | 6%        | -48%        | 109,301        | 93,741         | 74,527         | 52,263         |
| Building Maintenance      | 50             | 50             | 3,000            | 2%        | -99%        | 7,721          | -              | -              | -              |
| Engineering               | 355            | 355            | 8,700            | 4%        | -46%        | 660            | 1,572          | 915            | 2,100          |
| Mechanic Department       | 148            | 148            | 500              | 30%       | -91%        | 1,669          | 3,045          | 1,865          | -              |
| Admin Support             | -              | -              | 80,000           | 0%        | -100%       | 960            | -              | -              | -              |
|                           | <b>210,850</b> | <b>210,850</b> | <b>2,377,450</b> | <b>9%</b> | <b>-31%</b> | <b>303,651</b> | <b>286,703</b> | <b>306,591</b> | <b>239,249</b> |

|                                    |                |                |                   |           |  |                  |                  |                  |                  |
|------------------------------------|----------------|----------------|-------------------|-----------|--|------------------|------------------|------------------|------------------|
| <b>Total General Fund Revenues</b> | <b>908,761</b> | <b>908,761</b> | <b>17,819,750</b> | <b>5%</b> |  | <b>1,669,445</b> | <b>1,269,264</b> | <b>1,481,365</b> | <b>1,437,043</b> |
|------------------------------------|----------------|----------------|-------------------|-----------|--|------------------|------------------|------------------|------------------|

**General Fund Expenses**

|                                    |                  |                  |   |   |             |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|---|---|-------------|------------------|------------------|------------------|------------------|
| Wages/Fringes                      | 991,540          | 991,540          | - | - | -29%        | 1,389,344        | 1,171,274        | 1,101,318        | 908,694          |
| Travel & Training                  | 835              | 835              | - | - | -91%        | 8,991            | 2,349            | 4,162            | 2,340            |
| Contractual Services               | 122,514          | 122,514          | - | - | -62%        | 319,562          | 201,684          | 206,313          | 176,906          |
| Supplies & Materials               | 8,991            | 8,991            | - | - | -83%        | 51,410           | 42,614           | 49,062           | 42,804           |
| Major Expendable                   | 55               | 55               | - | - | -94%        | 870              | 1,139            | -                | -                |
| Transfers / Other                  | (67,532)         | (67,532)         | - | - | -135%       | 190,574          | 102,633          | 110,124          | 96,004           |
| <b>Total General Fund Expenses</b> | <b>1,056,402</b> | <b>1,056,402</b> |   |   | <b>-46%</b> | <b>1,960,751</b> | <b>1,521,693</b> | <b>1,470,980</b> | <b>1,226,749</b> |

|                   |           |           |  |  |  |           |           |        |         |
|-------------------|-----------|-----------|--|--|--|-----------|-----------|--------|---------|
| Net Gain / (Loss) | (147,642) | (147,642) |  |  |  | (291,306) | (252,429) | 10,386 | 210,294 |
|-------------------|-----------|-----------|--|--|--|-----------|-----------|--------|---------|

|                                       |                     |
|---------------------------------------|---------------------|
| <b>Ending Cash Balance, 1/31/2021</b> | <b>\$ 4,244,678</b> |
|---------------------------------------|---------------------|

| <b>Expenditures by Department</b> | <b>January</b>   |
|-----------------------------------|------------------|
| Police                            | 367,387          |
| Fire                              | 313,770          |
| Street Lighting                   | 22,502           |
| Oakland Cemetery                  | 17,155           |
| Community Development             | 23,181           |
| Economic Development              | 23,170           |
| Building                          | 21,393           |
| Horticultural Services            | 75,747           |
| City Manager                      | 15,303           |
| Admin Services                    | 4,136            |
| Finance Department                | 8,046            |
| Income tax                        | 22,937           |
| Information Technology            | 12,279           |
| Law                               | 17,244           |
| City Commission                   | 6,857            |
| Muni Court                        | 76,012           |
| Building Maintenance              | 25,820           |
| Engineering                       | 22,135           |
| Mechanic                          | 29,986           |
| Admin Support                     | (48,658)         |
| <b>Total by Department</b>        | <b>1,056,402</b> |

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

|           | 2021      | 2020      | 2019      | 2018      | 2017      | 2016      | 2015      | 2014      |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| January   | 4,244,679 | 4,695,397 | 4,622,401 | 4,739,657 | 4,697,723 | 4,261,014 | 3,867,093 | 3,836,274 |
| February  |           | 4,502,538 | 3,815,517 | 4,187,047 | 3,814,454 | 3,534,655 | 2,965,660 | 3,303,250 |
| March     |           | 5,141,775 | 4,014,846 | 4,269,563 | 3,955,833 | 4,440,406 | 3,665,316 | 3,937,644 |
| April     |           | 4,081,774 | 3,141,378 | 3,205,878 | 3,161,359 | 3,295,072 | 3,023,451 | 3,665,480 |
| May       |           | 4,243,264 | 3,381,833 | 3,609,682 | 3,727,564 | 3,123,779 | 2,899,190 | 3,172,343 |
| June      |           | 3,598,412 | 3,597,327 | 3,571,223 | 3,683,365 | 3,642,254 | 3,012,283 | 3,238,672 |
| July      |           | 3,111,497 | 4,066,490 | 4,080,266 | 4,087,596 | 4,121,139 | 3,401,724 | 3,564,211 |
| August    |           | 4,018,020 | 6,092,502 | 5,605,804 | 6,080,872 | 6,309,067 | 5,109,586 | 5,393,377 |
| September |           | 4,048,977 | 7,065,926 | 6,318,378 | 6,578,160 | 7,032,386 | 6,280,075 | 5,741,499 |
| October   |           | 4,213,308 | 7,107,426 | 6,508,468 | 6,385,146 | 6,881,846 | 6,193,657 | 5,301,930 |
| November  |           | 4,298,772 | 7,115,534 | 6,470,483 | 6,311,439 | 6,924,337 | 5,766,373 | 5,137,943 |
| December  |           | 4,392,320 | 4,986,704 | 4,874,828 | 4,729,271 | 4,487,428 | 4,170,024 | 4,204,284 |

**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    | 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  |                    |                          |                |
| March     |                    |                          |                |
| April     |                    |                          |                |
| May       |                    |                          |                |
| June      |                    |                          |                |
| July      |                    |                          |                |
| August    |                    |                          |                |
| September |                    |                          |                |
| October   |                    |                          |                |
| November  |                    |                          |                |
| December  |                    |                          |                |

**SEWER FUND - 2021**

|           | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|-----------|--------------------|--------------------------|----------------|
| January   | 6,079,284          | 3,977,180                | 2,102,104      |
| February  |                    |                          |                |
| March     |                    |                          |                |
| April     |                    |                          |                |
| May       |                    |                          |                |
| June      |                    |                          |                |
| July      |                    |                          |                |
| August    |                    |                          |                |
| September |                    |                          |                |
| October   |                    |                          |                |
| November  |                    |                          |                |
| December  |                    |                          |                |

FULL-TIME EMPLOYEES

|                               | 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 | Nov-19 | Oct-19 | Sep-19 | Aug-19 | Jul-19 | Jun-19 | May-19 | Apr-19 | Mar-19 | Feb-19 | Jan-19 | Dec-18 |     |
|-------------------------------|-----------|----------|-----------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----|
| Police Patrol                 | 45        | 43       | 44        | 45      | 45      | 46     | 47     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 47     | 48     | 48     | 48     | 48  |
| Police Records                | 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      | 2      | 2   |
| Fire                          | 44        | 45       | 44        | 45      | 46      | 46     | 47     | 47     | 48     | 47     | 47     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 48     | 47     | 48     | 47     | 48     | 48  |
| Cemetery                      | 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   |
| 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   |
| Planning                      | 2         | 2        | 2         | 2       | 2       | 2      | 2      | 3      | 3      | 5      | 5      | 5      | 5      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0   |
| Community Dev                 | 8         | 8        | 8         | 8       | 9       | 9      | 9      | 10     | 10     | 11     | 12     | 12     | 12     | 17     | 17     | 17     | 17     | 16     | 16     | 16     | 16     | 16     | 17     | 16     | 16     | 16     | 16  |
| Building Dept                 | 4         | 4        | 4         | 4       | 4       | 4      | 4      | 4      | 4      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5   |
| Hort Services                 | 7         | 8        | 8         | 8       | 8       | 8      | 8      | 9      | 9      | 10     | 10     | 10     | 10     | 10     | 9      | 9      | 9      | 9      | 9      | 10     | 10     | 10     | 10     | 9      | 9      | 9      | 9   |
| Customer Acct Office          | 4         | 4        | 4         | 4       | 4       | 4      | 4      | 4      | 4      | 5      | 5      | 5      | 5      | 5      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4   |
| BIWW                          | 14        | 14       | 14        | 14      | 14      | 14     | 13     | 14     | 14     | 16     | 16     | 15     | 15     | 14     | 14     | 14     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15     | 15  |
| Water Distribution            | 11        | 11       | 11        | 11      | 11      | 11     | 11     | 10     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 10     | 10     | 10     | 10     | 10     | 10     | 10     | 10  |
| Water Pollution Control Plant | 17        | 17       | 17        | 17      | 17      | 16     | 16     | 16     | 16     | 17     | 17     | 18     | 18     | 18     | 18     | 18     | 18     | 18     | 17     | 17     | 17     | 17     | 18     | 18     | 18     | 18     | 18  |
| Sewer Maintenance             | 10        | 10       | 10        | 10      | 10      | 10     | 11     | 10     | 10     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 11     | 12     | 10     | 11     | 11     | 11     | 10     | 11     | 11     | 11  |
| Street Dept                   | 9         | 9        | 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  |
| City Manager                  | 3         | 3        | 3         | 3       | 2       | 2      | 2      | 2      | 2      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3   |
| HR / IT                       | 3         | 3        | 3         | 3       | 4       | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 5      | 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      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3   |
| Law                           | 3         | 3        | 3         | 3       | 2       | 2      | 3      | 3      | 3      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 4      | 3      | 3      | 3      | 3      | 3      | 3      | 3      | 3   |
| Commission Clerk              | 1         | 1        | 1         | 1       | 1       | 1      | 2      | 2      | 2      | 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  |
| Building Maintenance/Pub Srv  | 3         | 3        | 3         | 3       | 3       | 4      | 4      | 4      | 4      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5   |
| Engineer                      | 6         | 6        | 6         | 6       | 6       | 6      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 7      | 6      | 6      | 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   |
| Fleet Maintenance             | 4         | 4        | 4         | 4       | 4       | 4      | 4      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5   |
| TOTAL                         | 220       | 221      | 222       | 223     | 225     | 226    | 231    | 236    | 239    | 250    | 251    | 252    | 253    | 252    | 249    | 249    | 250    | 250    | 247    | 248    | 247    | 248    | 247    | 247    | 247    | 248    | 247 |