
FUND SUMMARIES

The City's financial operations are budgeted and accounted for in the funds listed on the following pages. The funds are grouped by major types, as set forth by the Governmental Accounting Standards Board (GASB).

FUND DESCRIPTIONS

GENERAL FUND

The General Fund accounts for resources devoted to support the services associated with local government. Departments within the General Fund are City Manager, City Attorney, Community Development, City Council, Community Center, Municipal Court, Municipal Court Support Services, Police Operations, Youth Peer Court, Parks, Building Maintenance, Community Promotions, Engineering, Finance, Library, Broadband Services, and Non-Departmental. Also any other activity for which a special fund has not been created.

SPECIAL REVENUE FUNDS

These funds account for the proceeds of specific revenues sources that are legally restricted to expenditure for specified purposes. They include the Street Fund, Assessment Fund, Police Communications Fund, Bicycle and Foot Path Fund, Building Inspection Program Fund, Small Business Loan Fund, Housing Rehabilitation Fund, and the Narcotics Forfeiture Fund.

ENTERPRISE FUNDS

Enterprise funds account for goods and services provided on a continuing basis to the general public and are structured to be self-supporting. Enterprise funds are operated in a manner similar to private business enterprises. The costs of providing goods and services on a continuing basis are financed or recovered primarily through user charges. The City's Enterprise Funds are:

Water Fund – Dedicated to the production and distribution of high quality water.

Wastewater Fund – Dedicated to operations and maintenance of the wastewater collection and treatment system.

Storm Drain Utility Fund – Dedicated to the collection and conveyance of storm water to the various river outfalls.

Industrial Park Operations Fund – Dedicated to the continued maintenance of city-owned properties that are for sale, as well as maintenance of the city-owned property within the Industrial Park.

CAPITAL PROJECTS FUNDS

Capital Project Funds account for and budget the receipt of fees derived from charges the City imposed on new development. Funds can only be used on specific projects as designated by ordinance. Capital Project Funds include the Water System Development Charges (SDC), Street SDC, Wastewater SDC, Storm Drain SDC and Parks SDC.

TRUST OR FIDUCIARY FUND

Revenues donated to the City to be used for specified purposes are accounted for in this fund. The stipulations upon the donation may require that only the interest income be used. Oregon Law establishes specific rules for handling private donations to the City for specific purposes.

DEBT SERVICE

The City has established the Debt Service Fund to account for the accumulation of resources for the payment of principal and interest associated with long-term debt.

RESERVE FUNDS

A reserve fund is a type of special revenue fund established to accumulate resources from one fiscal year to another for the cost of any service, project, property or equipment that can be legally spent. Under Local Budget Law a Reserve Fund is the appropriate way to save money from year to year. Reserve funds are created by Ordinance for specific purposes. The City of Cottage Grove has the following Reserve Funds: General Reserve Fund, Water Reserve Fund, Wastewater Reserve Fund and Storm Drain Reserve Fund.

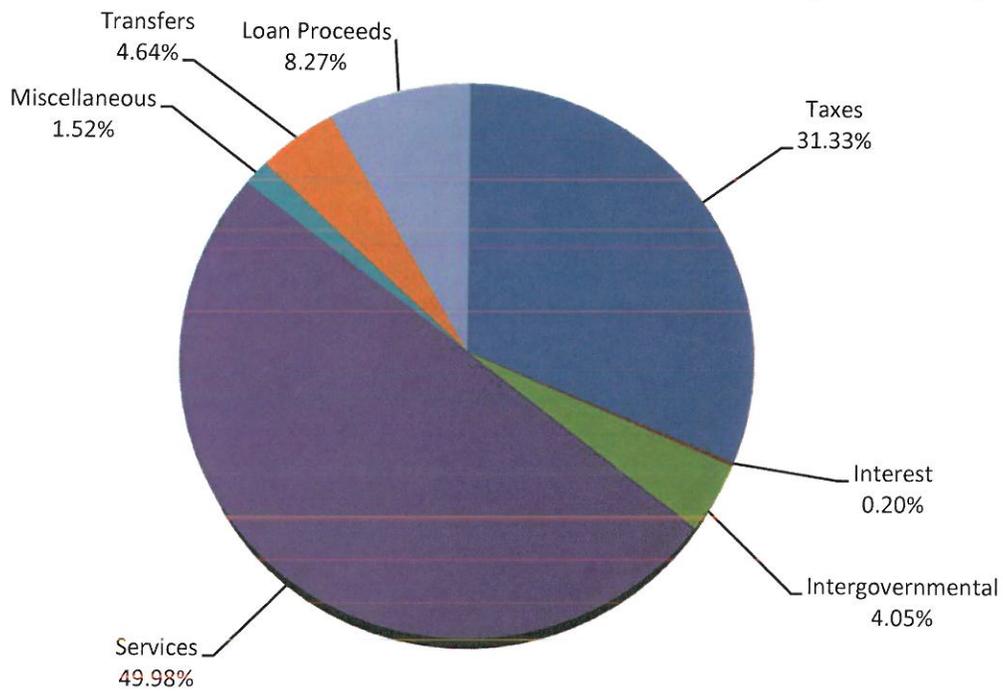
SUMMARY OF RESOURCES AND REQUIREMENTS

The City of Cottage Grove endeavors to provide services essential to the community and that enhance the quality of life. The table below summarizes the major resources and expenditures for all City funds exclusive of urban renewal. This financial data is intended to provide a broad overview of the City's budget. Two-year comparisons of budgeted resources and requirements are presented.

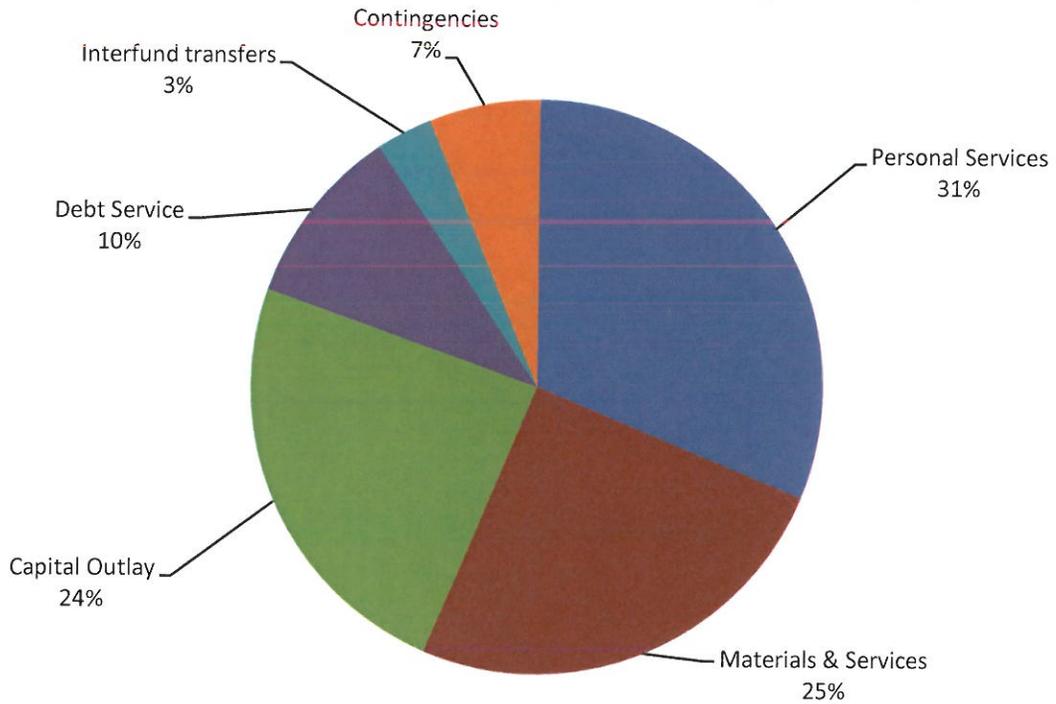
BUDGET SUMMARY - ALL FUNDS COMBINED

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14	Approved 2013-14	Adopted 2013-14
RESOURCES:						
Taxes	4,438,239	4,271,823	4,242,000	4,776,200	4,776,200	4,776,200
Interest	48,146	48,021	52,210	30,861	30,861	30,861
Intergovernmental	1,285,597	1,577,708	1,525,191	617,748	617,748	617,748
Services	6,394,215	6,665,187	6,938,875	7,618,595	7,618,595	7,618,595
Miscellaneous	1,278,748	447,631	267,250	231,840	231,840	231,840
Transfers	2,797,519	2,856,146	2,951,692	707,515	707,515	707,515
Assessments						
Loan proceeds	-	54,885	3,535,800	1,261,075	1,261,075	1,261,075
Beginning fund balance	6,751,997	7,063,227	6,333,063	7,728,329	7,728,329	7,728,329
Total Resources	<u>22,994,461</u>	<u>22,984,628</u>	<u>25,846,081</u>	<u>22,972,163</u>	<u>22,972,163</u>	<u>22,972,163</u>
REQUIREMENTS:						
Personal services	5,792,477	6,212,661	6,750,010	7,004,205	7,004,205	7,004,205
Materials and services	3,206,405	3,306,040	5,562,981	5,637,617	5,637,617	5,639,617
Capital outlay	1,455,437	1,636,481	5,704,025	5,404,500	5,404,500	5,404,500
Debt service	2,679,393	2,318,953	2,544,307	2,273,621	2,273,621	2,273,621
Interfund transfers	2,797,520	2,773,179	2,951,711	711,015	711,015	711,015
Reserved for Future Exp			362,191			
Contingencies			1,447,656	1,407,600	1,407,600	1,405,600
Total Requirements	<u>15,931,232</u>	<u>16,247,314</u>	<u>25,322,881</u>	<u>22,438,558</u>	<u>22,438,558</u>	<u>22,438,558</u>
Ending Balance	7,063,229	6,737,314	523,200	533,605	533,605	533,605
Requirements + End.Bal	<u>22,994,461</u>	<u>22,984,628</u>	<u>25,846,081</u>	<u>22,972,163</u>	<u>22,972,163</u>	<u>22,972,163</u>

All Funds - Budgetd Sources of Revenue (2013-14)



All Funds - Budgeted Categories of Expenses (2013-14)



SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2013-14

RESOURCES	General	Street	Assessment
Property taxes	\$ 3,880,825		
Other taxes	\$ 82,000	\$ 808,390	
Licenses, franchise fees & permits	\$ 550,725		
Fines & Forfeitures	\$ 106,400		
Other governments	\$ 477,208	\$ 1,500	
Charges for services	\$ 737,930		
System development fees			
Interest earnings	\$ 15,000	\$ 1,300	\$ 650
Miscellaneous	\$ 90,900	\$ 3,000	
Loan Proceeds		\$ 250,000	\$ 1,011,075
Revenue Subtotal	\$ 5,940,988	\$ 1,064,190	\$ 1,011,725
Interfund transfers			
Beginning fund balance	\$ 1,815,220	\$ 536,295	\$ 151,325
Total Resources	\$ 7,756,208	\$ 1,600,485	\$ 1,163,050
REQUIREMENTS			
Personal Services	\$ 3,933,440	\$ 326,390	
Materials & Services	\$ 1,577,083	\$ 500,775	\$ 160,420
Capital Outlay	\$ 423,500	\$ 599,915	\$ 1,002,630
Debt service	\$ 270,950	\$ 63,385	
Requirements Subtotal	\$ 6,204,973	\$ 1,490,465	\$ 1,163,050
Interfund Transfers	\$ 676,215	\$ 19,300	
Contingencies	\$ 344,415	\$ 90,720	
Unappropriated	\$ 530,605		
Total Requirements	\$ 7,756,208	\$ 1,600,485	\$ 1,163,050

Police Communication	Bicycle & Footpath	Building Inspection	Housing Rehabilitaiton	Narcotics Forfeiture	Industrial Park
-------------------------	-----------------------	------------------------	---------------------------	-------------------------	--------------------

\$ 4,985

\$ 315,000

\$ 137,440

\$ 25	\$ 75	\$ 2,000	\$ 600	\$ 1,200
			\$ 94,140	

\$ 137,465	\$ 5,060	\$ 315,000	\$ 2,000	\$ 94,740	\$ 1,200
\$ 469,515	\$ 20,175	\$ 20,825			
\$ 60,000	\$ 26,200	\$ 4,805	\$ 448,100	\$ 131,000	\$ 240,500
\$ 666,980	\$ 51,435	\$ 340,630	\$ 450,100	\$ 225,740	\$ 241,700

\$ 576,650		\$ 46,035		\$ 16,360	
\$ 77,295	\$ 2,675	\$ 293,290	\$ 450,100	\$ 42,400	\$ 64,094
\$ 2,500	\$ 29,460			\$ 52,500	
\$ 10,535	\$ 19,300	\$ 1,305		\$ 1,390	\$ 96,181
\$ 666,980	\$ 51,435	\$ 340,630	\$ 450,100	\$ 112,650	\$ 160,275
\$ -	\$ -	\$ -		\$ -	
				\$ 113,090	\$ 81,425
				\$ -	\$ -
\$ 666,980	\$ 51,435	\$ 340,630	\$ 450,100	\$ 225,740	\$ 241,700

SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2013-14

	Water	Wastewater	Storm
RESOURCES			
Property taxes			
Other taxes			
Licenses, franchise fees & permits			
Other governments		\$ 1,600	
Fines & Forfeitures			
Charges for services	\$ 1,516,875	\$ 1,572,205	\$ 258,740
System development fees			
Interest earnings	\$ 1,500	\$ 400	\$ 125
Miscellaneous	\$ 6,600	\$ 4,000	\$ 550
Loan Proceeds			
Revenue Subtotal	\$ 1,524,975	\$ 1,578,205	\$ 259,415
Interfund transfers			
Beginning fund balance	\$ 338,805	\$ 123,015	\$ 62,375
Total Resources	\$ 1,863,780	\$ 1,701,220	\$ 321,790
REQUIREMENTS			
Personal Services	\$ 1,027,445	\$ 896,160	\$ 181,725
Materials & Services	\$ 598,245	\$ 679,565	\$ 63,930
Capital Outlay			
Debt service	\$ 14,775	\$ 103,155	\$ 2,430
Requirements Subtotal	\$ 1,640,465	\$ 1,678,880	\$ 248,085
Interfund Transfers	\$ 12,000	\$ -	\$ -
Contingencies	\$ 211,315	\$ 22,340	\$ 73,705
Unappropriated			
Total Requirements	\$ 1,863,780	\$ 1,701,220	\$ 321,790

Water System Development	Wastewater System Development	Storm System Development	Parks System Development	Street System Development	General Reserve	Water Reserve
						\$ 1,280,385
\$ 50,000	\$ 15,000	\$ 20,000	\$ 7,500	\$ 30,000		
\$ 200	\$ 600	\$ 1,000	\$ 200	\$ 2,000	\$ 210	\$ 1,500
		\$ 19,300				\$ 200
						\$ -
\$ 50,200	\$ 15,600	\$ 40,300	\$ 7,700	\$ 32,000	\$ 210	\$ 1,282,085
					\$ 185,000	\$ 12,000
\$ 195,560	\$ 172,960	\$ 306,055	\$ 86,445	\$ 620,200	\$ 83,250	\$ 815,375
\$ 245,760	\$ 188,560	\$ 346,355	\$ 94,145	\$ 652,200	\$ 268,460	\$ 2,109,460
\$ 17,095	\$ 65,660	\$ 82,560	\$ 1,005	\$ 81,655	\$ 69,500	\$ 378,260
\$ 228,665	\$ 122,900	\$ 263,795	\$ 93,140	\$ 570,545	\$ 185,500	\$ 787,450
					13460	806695
\$ 245,760	\$ 188,560	\$ 346,355	\$ 94,145	\$ 652,200	\$ 268,460	\$ 1,972,405
					\$ -	\$ -
						\$ 137,055
\$ 245,760	\$ 188,560	\$ 346,355	\$ 94,145	\$ 652,200	\$ 268,460	\$ 2,109,460

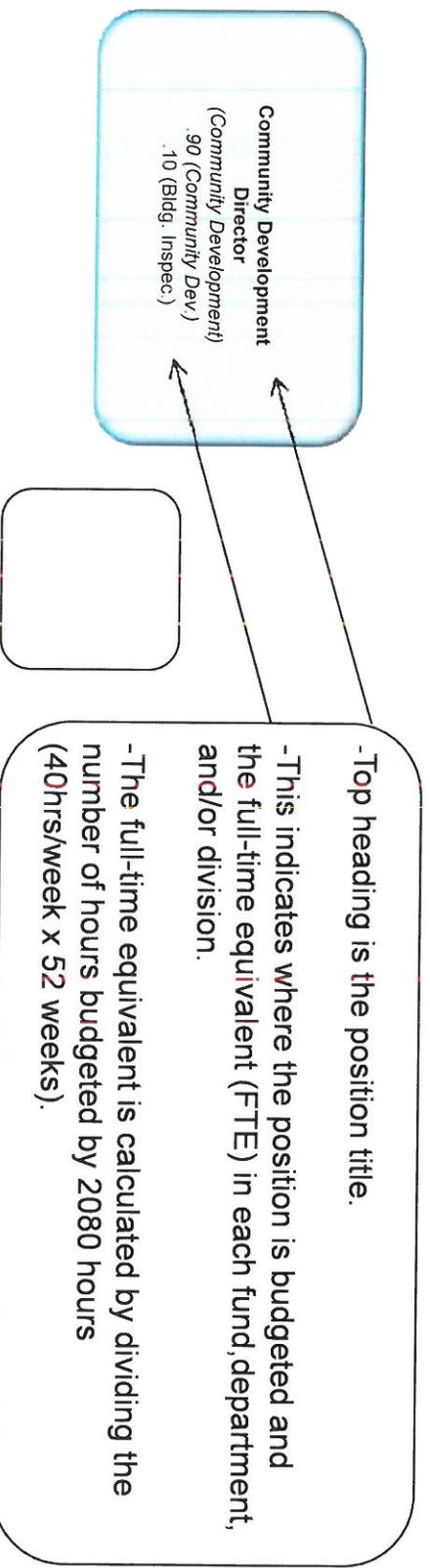
SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2013-14

RESOURCES	Wastewater Reserve	Storm Drain Reserve	Debt Service	Special Trusts
Property taxes				
Other taxes				
Licenses, franchise fees & permits				
Other governments				
Fines & Forfeitures				
Charges for services	\$ 827,445	\$ 330,390		
System development fees				
Interest earnings	\$ 250	\$ 2,000	\$ -	\$ 26
Miscellaneous	\$ 100	\$ 50		\$ 13,000
Loan Proceeds		\$ -		
Revenue Subtotal	\$ 827,795	\$ 332,440	\$ -	\$ 13,026
Interfund transfers			\$ -	
Beginning fund balance	\$ 478,615	\$ 1,024,550	\$ 3,500	\$ 4,179
Total Resources	\$ 1,306,410	\$ 1,356,990	\$ 3,500	\$ 17,205

REQUIREMENTS

Personal Services				
Materials & Services	\$ 234,005	\$ 190,800		\$ 9,205
Capital Outlay	\$ 328,750	\$ 708,250		\$ 5,000
Debt service	739140	130920		
Requirements Subtotal	\$ 1,301,895	\$ 1,029,970	\$ -	\$ 14,205
Interfund Transfers	\$ -	\$ -	\$ 3,500	
Contingencies	\$ 4,515	\$ 327,020		
Unappropriated	\$ -			\$ 3,000
Total Requirements	\$ 1,306,410	\$ 1,356,990	\$ 3,500	\$ 17,205

Organizational Chart Legend

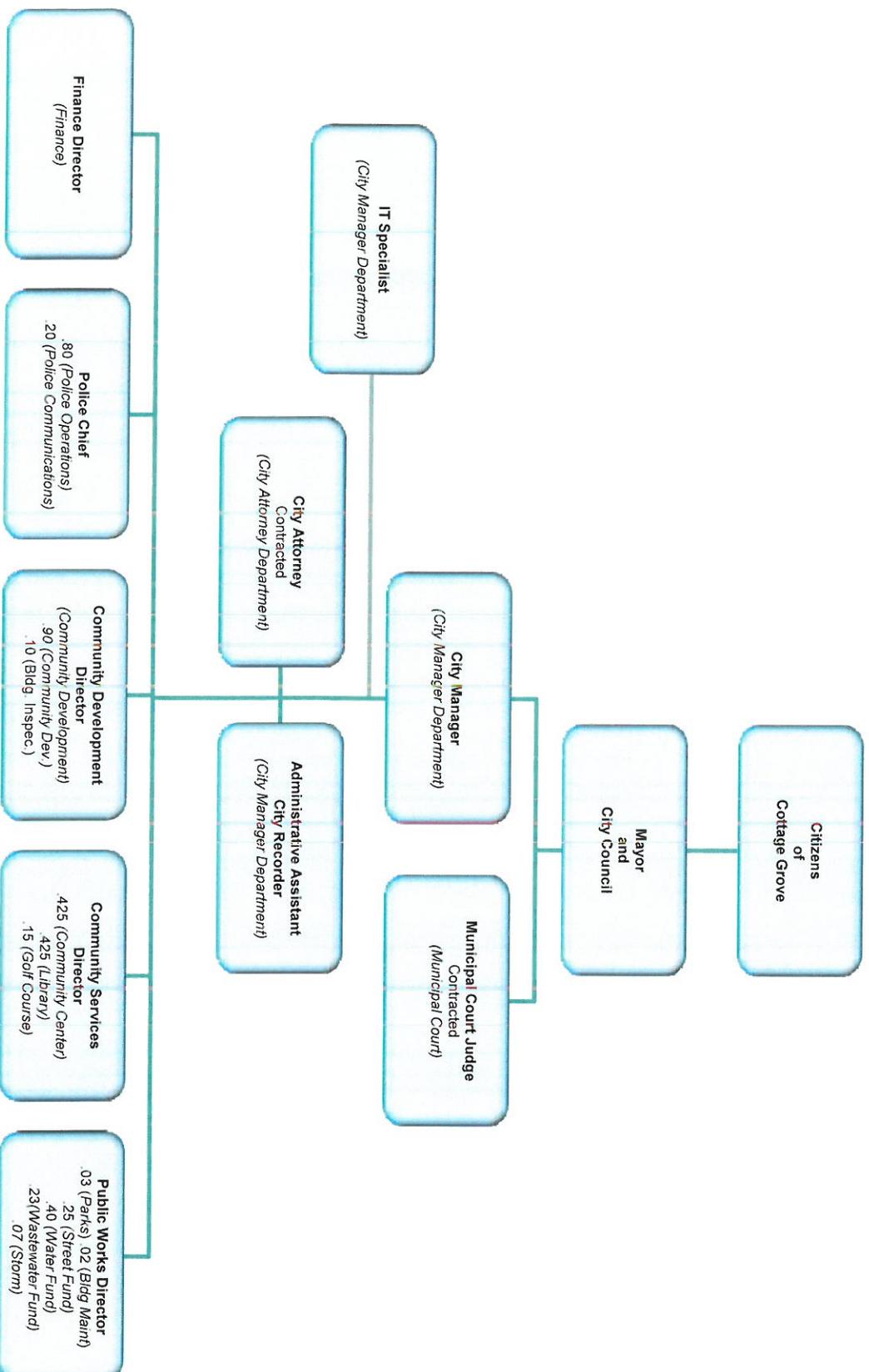


Abbreviation Legend

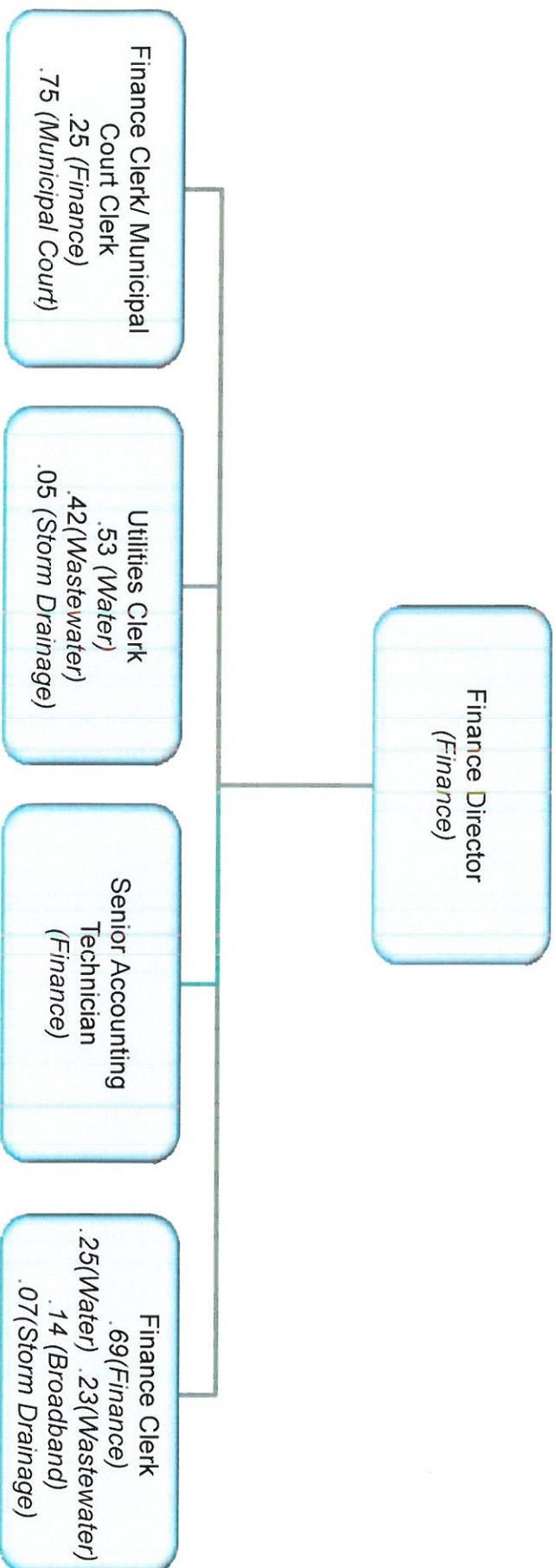
- Asst. - Assistant
- Bldg. Inspec. – Building Inspection Program Fund
- Bldg Maint. – Building Maintenance
- Dir. - Director
- Engnrng. – Engineering
- Equip. – Equipment
- FTE – Full-Time Equivalent
- Groundskpr. – Groundskeeper
- MW I, II, III – Maintenance Worker 1, 2 or 3
- Supr. – Supervisor
- Supt. – Superintendent
- Tech. - Technician
- WTP – Water Treatment Plant
- WTR – Water
- WW – Wastewater
- WWTP – Wastewater Treatment Plant

City of Cottage Grove, Oregon

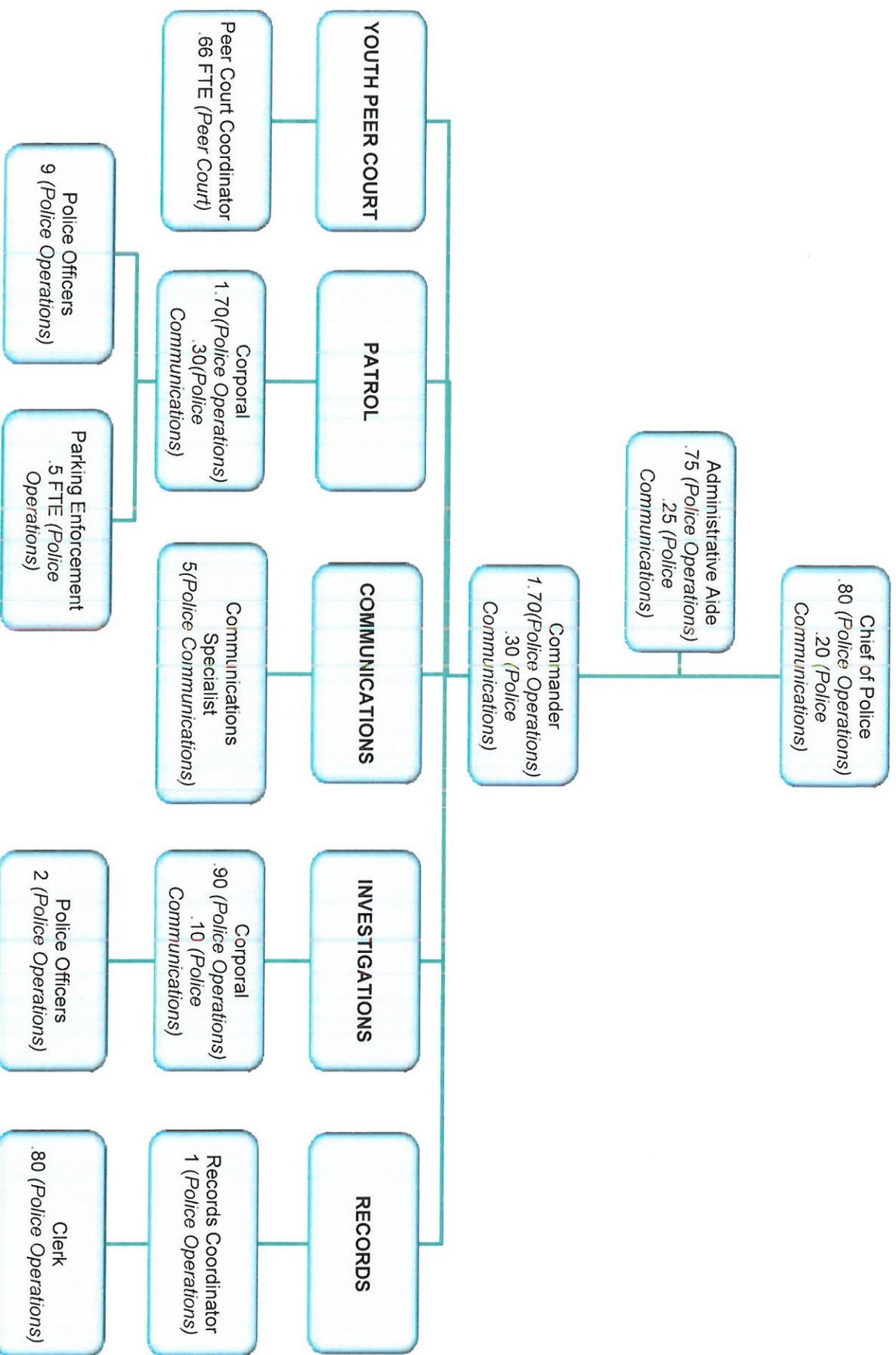
Organizational Chart



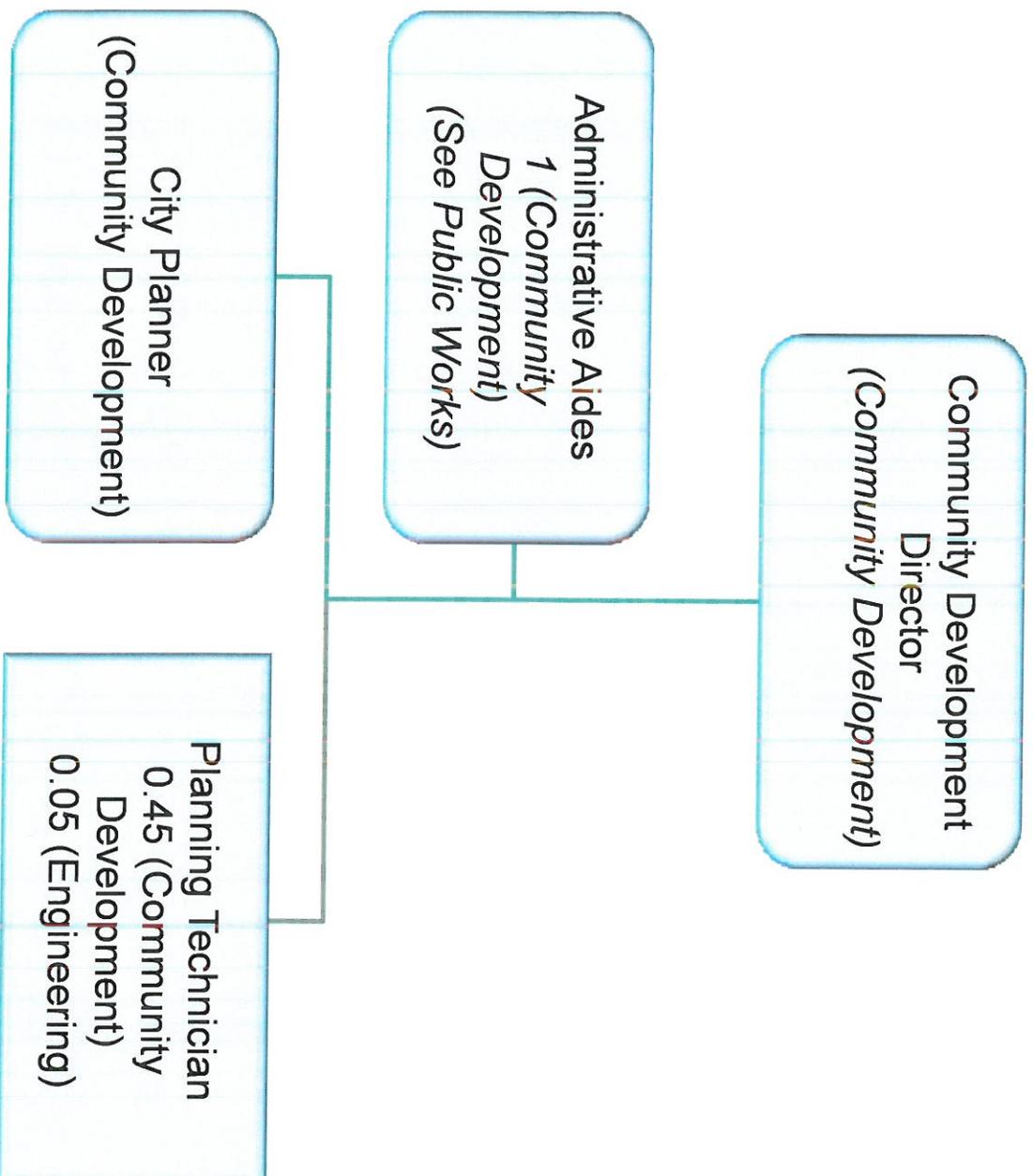
Finance Department



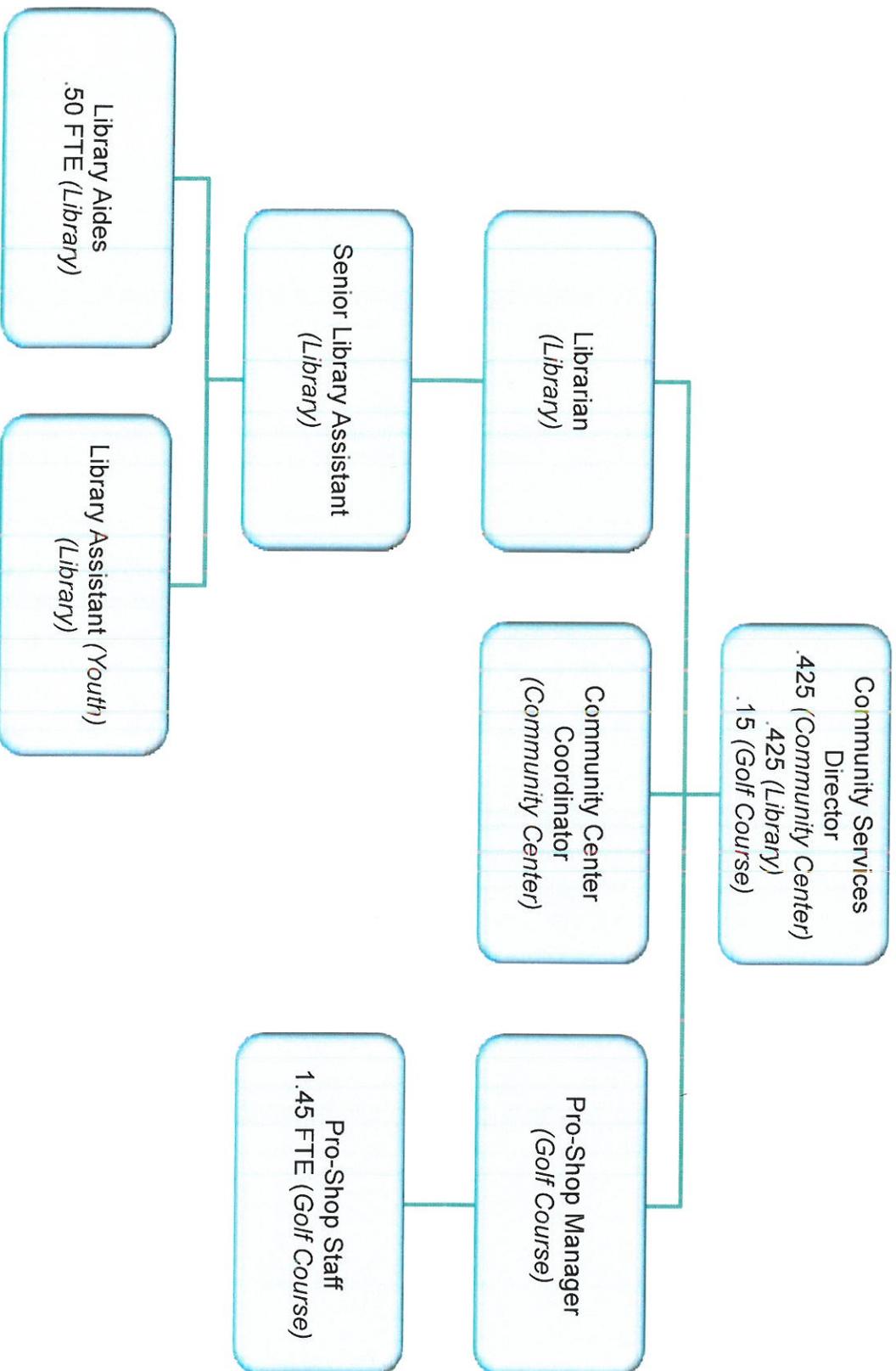
Police Department



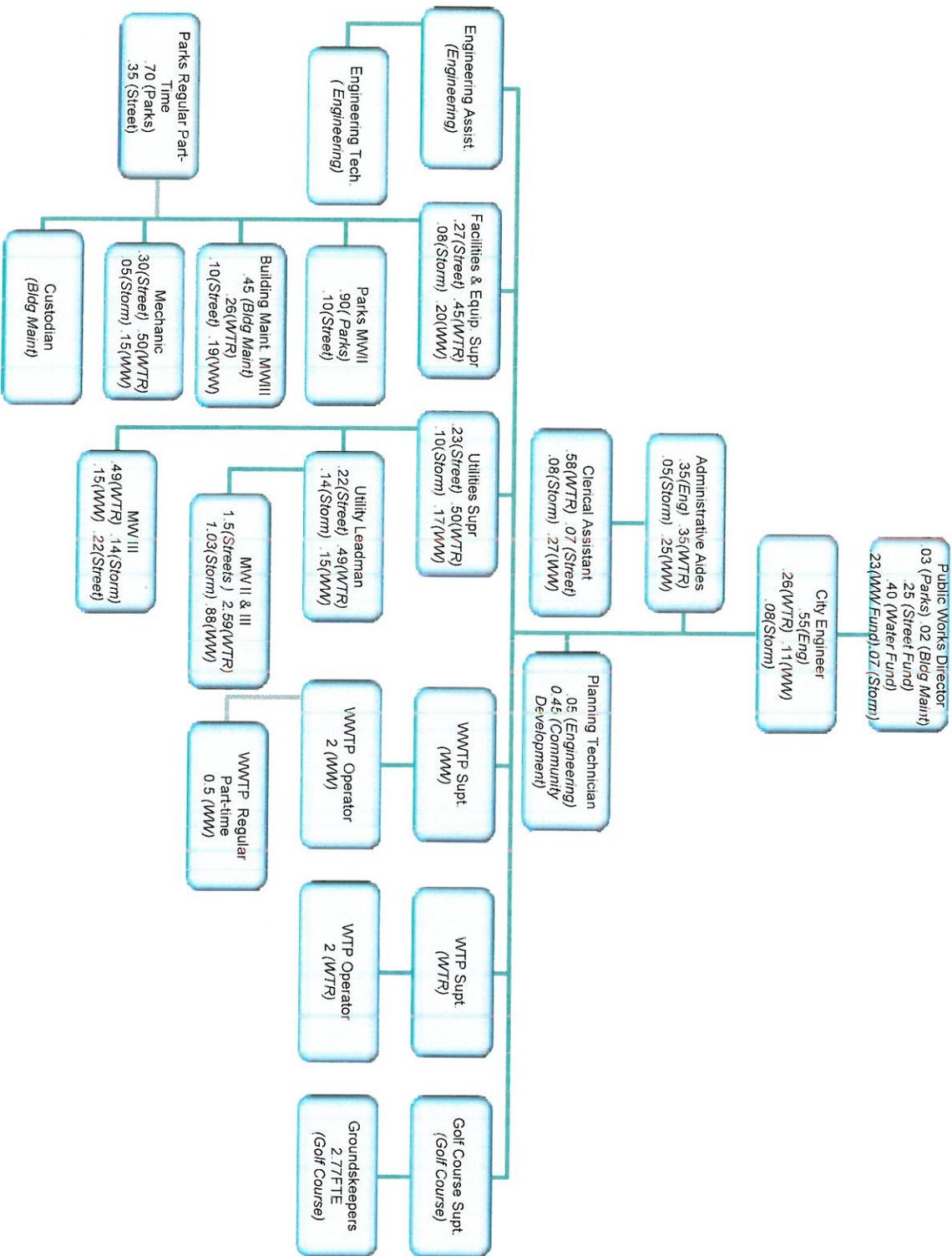
Community Development



Community Services Department



Public Works Department





FUND DETAILS

REVENUE OVERVIEW

General Fund –

The principal sources of revenue in the General Fund are property taxes, franchise fees, state shared revenues, and charges for administrative services from other funds.

Special Revenue Funds –

Special revenue funds account for specific purpose revenues received primarily from intergovernmental sources, charges for service, or taxes such as the State and Local motor vehicle fuel tax, inspection fees, building permit fees, and 9-1-1 tax.

Street Fund	Assessment Fund
Police Communications Fund	Bicycle & Footpath Fund
Building Inspection Program Fund	Small Business Loan Fund
Housing Rehabilitation Fund	Narcotics Forfeiture Fund

Enterprise Funds –

These funds account for goods and services provided on a continuing basis to the general public. User fees are charged for the services. An enterprise fund is managed similarly to private business and is structured to be self-supporting. Water, wastewater, and storm drainage fees, and rent or sale of property, generate revenue in these funds.

Water Fund	Wastewater Fund
Storm Drain Utility Fund	Industrial Park Operations Fund

Capital Projects Funds –

Capital Project Funds account for the receipt of fees derived from charges the City imposes on new development through system development fees (SDC).

Water SDC Fund	Street SDC Fund
Wastewater SDC Fund	Storm Drain SDC
Parks SDC Funds	

Reserve Funds –

A type of special revenue fund, a Reserve Fund is established to accumulate money for the cost of any service, project, property or equipment. Reserve fund revenue is transferred from other funds or through special fees (surcharges).

General Reserve Fund	Water Reserve Fund
Wastewater Reserve Fund	Storm Drain Reserve Fund

Trust and Agency Fund –

Revenues donated to be used for specified purposes are accounted for in this fund. The stipulations upon the donation may require that only the interest income be used.

Donations, memorials, or gifts from citizens or organizations make up the revenue source for this fund.



GENERAL FUND REVENUES

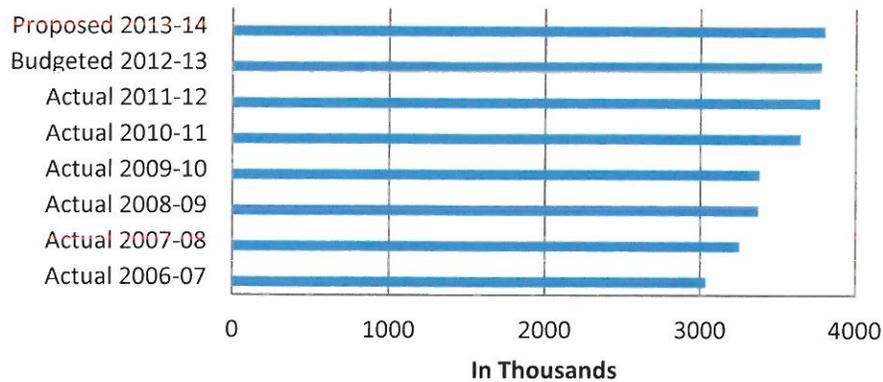
GENERAL FUND

The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

Property taxes comprise 50 % of the total revenues. The taxes are generated from a \$7.2087 tax rate per \$1,000 of assessed values. The county assessor determines the assessed value of the property, bills and collects the taxes and remits collections to the City. The proposed 2013-14 budget is based upon 2% growth in assessed value.

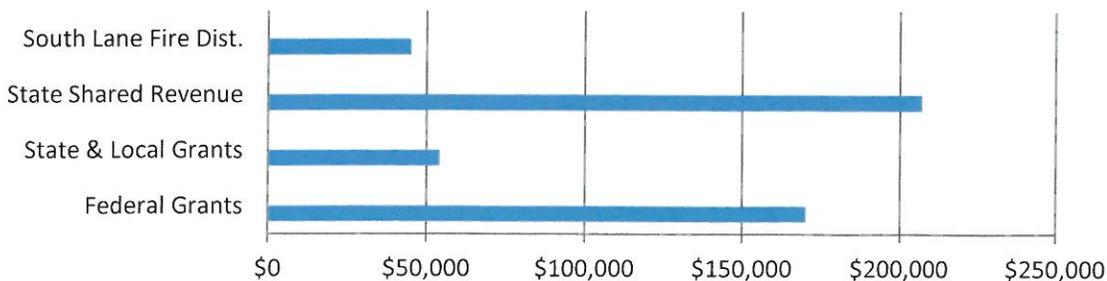
Taxes for 2013-14 will be billed late October 2013, and can be paid in thirds on November 15, February 15 and May 15. Discounts are offered to payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.

Property Taxes



Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, state shared revenues; federal/state grants, and South Lane Fire and Rescue District for PERS UAL debt reimbursement. These sources total \$476,208, or 6.1% the fund's total. The revenues are allocated by various formulas.

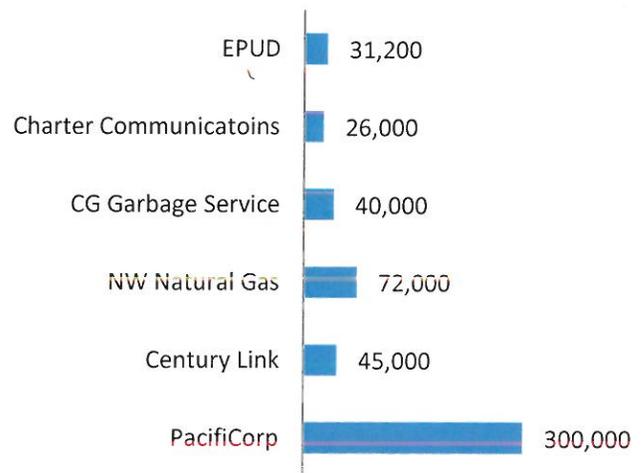
Intergovernmental Revenue



Franchise fees are the fourth largest revenue source and comprise 6.6% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2013-14 budget is based upon trend analysis. The fees are based upon a percentage of net sales within city limits. The franchise fees include a 1.5% increase scheduled for electric utilities and a 2% increase for natural gas. The total percentage for both electric and natural gas will be 5% of gross revenues. Telecommunications and cable franchise fees are currently at 7%. The sanitation franchise fee is currently 3.5%. The current percentages of total franchise fees collected by utility category are as follows:

Estimated Franchise Revenue 2013-14

Emerald People’s Utility District – 6.0%
 Charter Communications – 5.1%
 Cottage Grove Garbage Service – 7.8%
 Century Link – 8.8%
 Natural Gas Northwest Natural Gas 14.0%
 PacifiCorp – 58.3%



The General Fund also receives Administrative Fees from a number of Enterprise Funds, Reserve Funds, and Capital Project Funds. The fees are allocated based on the amount of expenditures incurred in those funds the preceding year. The administrative fee was increase 1% with the addition of a Technology Information Director who will serve all departments.

Certain departments provide services for which fees can be charged or fines can be assessed.

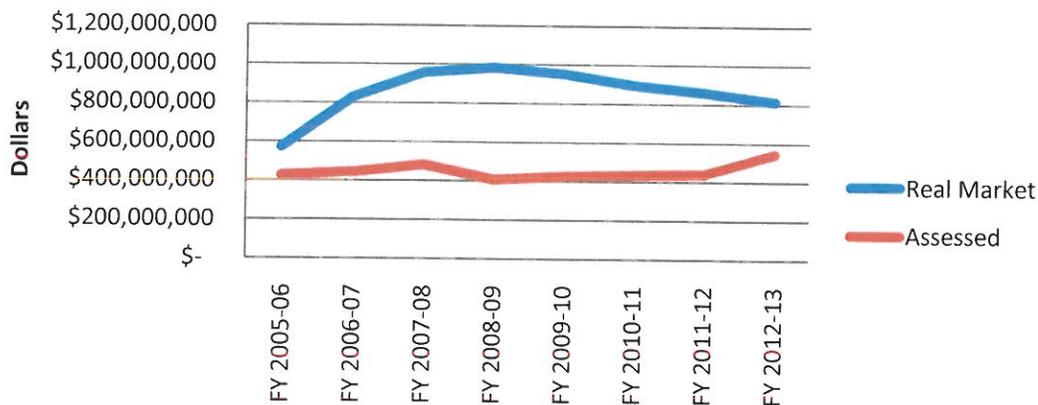
PROPERTY TAX SUMMARY

The State of Oregon has a constitutional limit on property taxes for governmental operations. Under the limitation, tax revenue is separated into those for public schools and those for local governments. The limitation specifies a maximum rate for all local government operations of \$10.00 per \$1,000 of real market value, while schools are similarly limited to a \$5.00 maximum rate.

In May 1997, voters approved Measure 50 which separated real market value from assessed value and rolled back assessed values to 90% of 1995-96 and limited future increases of taxable assessed values to 3% per year, except for major improvements. Tax rates are now fixed and not subject to change. Voters may approve local initiatives above the fixed rate provided a majority approves at either a general election in an even numbered year, or at any other election in which at least 50% of registered voters cast a ballot.

Cottage Grove's permanent tax rate is \$7.2087 per \$1,000 of assessed valuation. Taxes from the permanent rate are recorded in the General Fund. No local initiative is outstanding.

Real Market vs Assessed Values



The real market value at fiscal year-end 2012 was \$814,720,984; the assessed value was \$546,268,728; a difference of 67.05%.

Where Every Penny of Your Tax Dollar Goes

DEPARTMENT	FY2013-14 ADOPTED	DEPARTMENT	FY2013-14 ADOPTED
Administrative:		Community Development	552,508
City Council	38,150	Community Services:	
City Manager	285,040	Library	381,090
City Attorney	66,220	Community Center	152,060
Finance	307,620	Community Promotions	109,950
Total Administration	697,030	Total Community Services	643,100
Public Safety:		TOTALS:	5,942,993
Police Operations	2,422,990	Non-Departmental *	1,813,215
Municipal Court	99,425	TOTAL GENERAL FUND	7,756,208
Court Support Services	57,800		
Youth Peer Court	26,480		
Total Public Safety	2,606,695		
Public Works:			
Building Maintenance	176,985		
Parks	145,185		
Engineering	288,425		
Broadband Services	833,065		
Total Public Works	1,443,660		

* Non-Departmental includes a contingency for the General Fund of \$344,415; Transfers to Other Departments of \$676,215; and an Unappropriated Ending Fund Balance of \$530,605.

Where Does the Money Go?

Admin. 9%
Public Safety 34%
Public Works 19%
Community Devel. 7%
Community Services 8%
Non-Departmental 23%



**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2013-14**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	113,220	113,220								113,220
ADMINISTRATIVE ASSISTANT	53,825	53,825								53,825
COMMUNITY COORDINATOR	44,000								44,000	44,000
FINANCE DIRECTOR	86,495			86,495						86,495
SENIOR ACCOUNTING TECH.	41,455			41,455						41,455
FINANCE CLERK - .69 FTE	23,825			23,825						23,825
COURT/FINANCE CLERK	44,000		33,000	11,000						44,000
POLICE CHIEF	90,685				72,545		18,140			90,685
ADMINISTRATIVE AIDE (POLICE)	45,330				34,180		11,150			45,330
POLICE COMMANDER -2 FTE	154,365				131,205		23,160			154,365
POLICE CORPORALS-3 FTE	188,060				169,500		18,560			188,060
POLICE OFFICERS-11 FTE	624,800				624,800					624,800
PARKING OFFICER-.5 FTE	11,340				11,340					11,340
RECORDS COORDINATOR	41,280				41,280					41,280
CLERK- 8 FTE	19,905				19,905					19,905
COMMUNICATIONS SPEC.- 5 FTE	228,165						228,165			228,165
TEMPORARY WORKER .13 FTE	5,680						5,680			5,680
PEER COURT COORD - .66 FTE	18,170					18,170				18,170
COMMUNITY SERVICES DIRECTOR - .8:	66,800							33,400	33,400	66,800
LIBRARIAN	57,680							57,680		57,680
SENIOR LIBRARY ASSISTANT	46,200							46,200		46,200
LIBRARY ASSISTANT	41,805							41,805		41,805
LIBRARY AIDES - .5 FTE	22,540							22,540		22,540

TOTAL 2,069,625 **167,045** **33,000** **162,775** **1,104,755** **18,170** **304,855** **201,625** **77,400**

***FTE = Full Time Equivalents** **TOTAL FTE 36.99** **2.00** **0.75** **2.94** **19.15** **0.66** **6.28** **3.925** **1.425**

CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
PUBLIC WORKS/COMMUNITY DEVELOPMENT
FY 2013-14

POSITION DESCRIPTION	SALARY	COMM. DEV.	PARKS	BLDG. MAINT.	ENG.	BROAD BAND	WATER DIST.	WATER PROD.	ST. MAINT.	ST. SWPG.	STORM DRAIN	BLDG. INSPECT	WW COL.	WWTP	GOLF	TOTALS
PUBLIC WORKS DIRECTOR	90,695		2,725	1,815			22,670	13,605	22,670		6,350		13,605	7,255		90,695
WWTP SUPERVISOR	68,810							68,810						68,810		68,810
WATER PROD. SUPERVISOR	68,810															68,810
UTILITY MAINTENANCE SUPVR.	69,765						34,880		16,045		6,980		11,860			69,765
FLEET & FACILITIES MANAGER	70,690						28,275	3,535	15,550	3,535	5,655		10,605	3,535		70,690
CITY ENGINEER	78,120						16,405	3,910			6,250		8,595			78,120
ENGINEERING TECHNICIAN - 2 FTE	98,760						42,960	98,760								98,760
ADMIN. AIDE-CD	44,000	13,200					2,200	6,600				19,800	2,200			44,000
ADMIN. AIDE-PUB. WORKS	45,585	9,115					9,115	2,280			2,280		6,840	2,280		45,585
CLERICAL ASSISTANT-SHOP	41,055						19,705	4,105			3,285		8,210	2,875		41,055
PLANNING TECHNICIAN .5 FTE	17,245	15,520			1,725									2,875		17,245
UTILITIES CLERK	41,050							21,755			2,055		17,240			41,050
CUSTODIAN	32,550			32,550												32,550
GOLF SHOP MANAGER	42,370										2,385		8,100			42,370
GOLF SHOP ASSISTANTS - 1.5 FTE	29,565										72,235		78,185	120,440		29,565
COMMUNITY SERVICES DIR. - .15FTE	11,790															11,790
FINANCE CLERK - 0.69 FTE	23,825					4,765	8,575									23,825
UTILITY MAINTENANCE-15 FTE	810,790		46,235	24,925			227,120	112,910	99,695	29,045	2,385		8,100	120,440		810,790
GOLF COURSE SUPERINTENDENT	56,560															56,560
REGULAR PART TIME WORKER -GOLF - 2.77 FTE	54,675															54,675
REGULAR PART TIME WORKER - NON GOLF - 1.25 FTE	32,370		15,285						6,565							32,370
COMMUNITY DEVEL. DIRECTOR	86,200	77,575										8,625		10,520		86,200
CITY PLANNER	61,000															61,000
INFORMATION TECHNOLOGY DIRECTOR	61,205					61,205										61,205
SEASONAL WORKER - WTP - 0.27 FTE	5,740							5,740								5,740
TOTAL	2,043,225	176,410	64,245	59,290	159,320	65,970	395,100	214,895	163,400	32,580	107,475	28,425	165,440	215,715	194,960	6,37
TOTAL FTE	40.49	2.85	1.74	1.47	2.95	1.14	7.25	3.72	3.00	0.60	1.94	0.55	3.11	3.80	6.37	
FY2013-14 ALL FUNDS FTE TOTAL	77.48															
FY2012-13 ALL FUNDS FTE TOTAL	79.58															
FY2011-12 ALL FUNDS FTE TOTAL	78.18															
FY2010-11 ALL FUNDS FTE TOTAL	77.20															
FY2009-10 ALL FUNDS FTE TOTAL	79.53															
FY2008-09 ALL FUNDS FTE TOTAL	82.67															
FY2007-08 ALL FUNDS FTE TOTAL	82.19															
FY2006-07 ALL FUNDS FTE TOTAL	70.41															
FY2005-06 ALL FUNDS FTE TOTAL	68.41															