

FUND DESCRIPTIONS

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.

RESERVE FUNDS

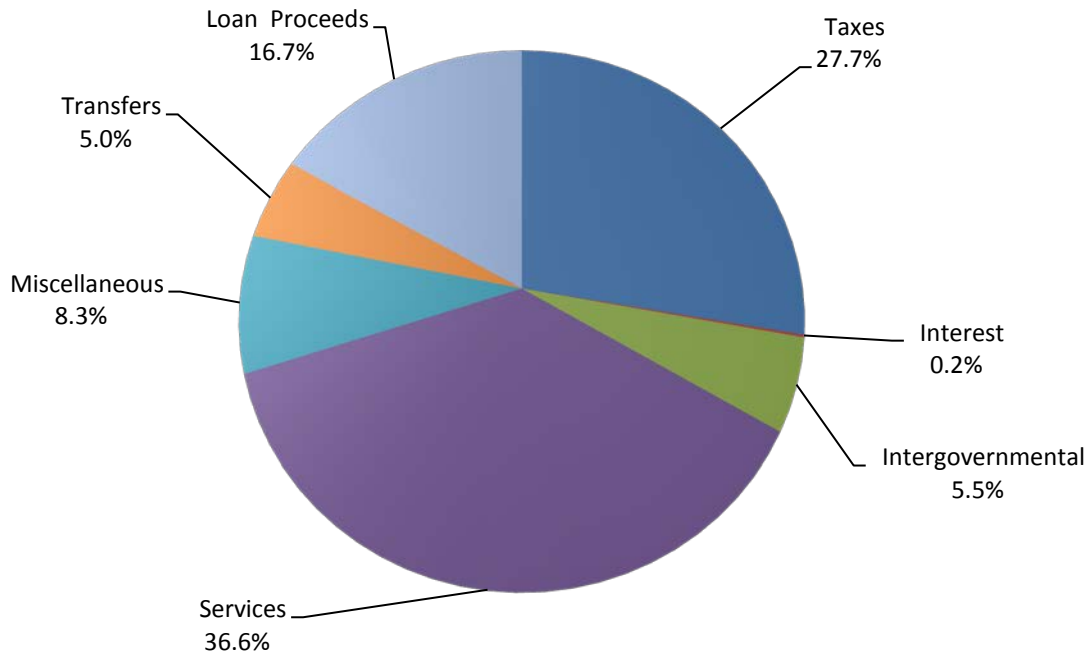
A reserve fund is a type of special revenue fund established to accumulate resources from one fiscal year to another for the cost of any service, project, property or equipment that can be legally spent. Under Local Budget Law a Reserve Fund is the appropriate way to save money from year to year. Reserve 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

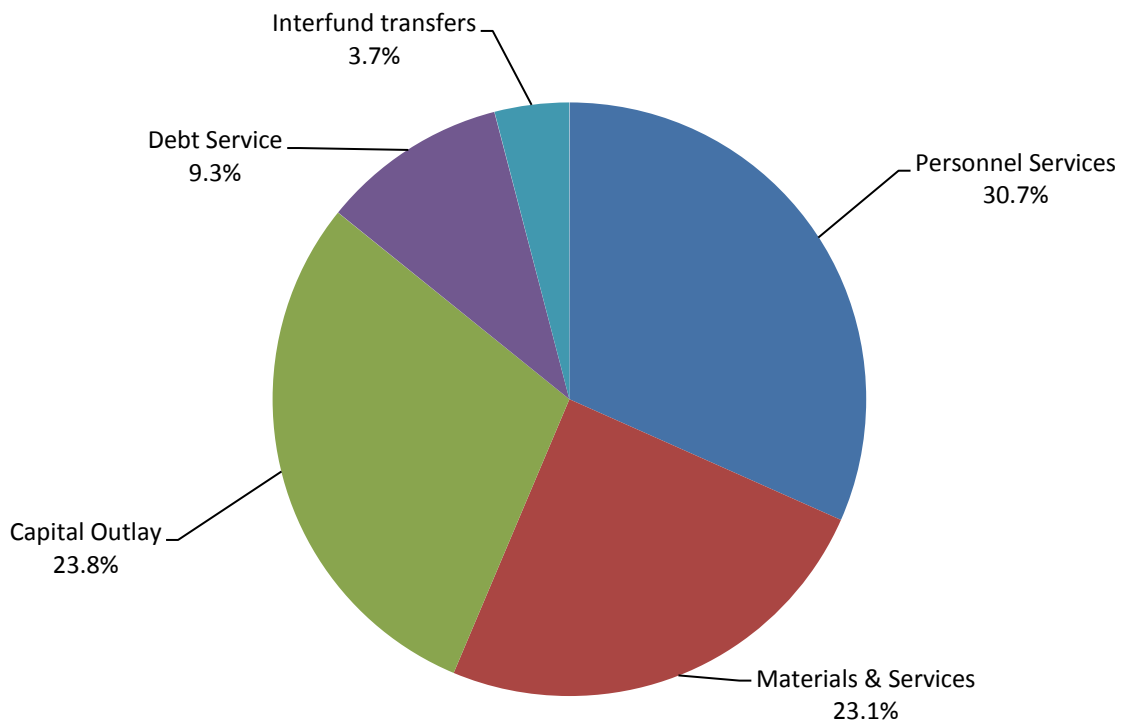
The City of Cottage Grove endeavors to provide services essential to the community and that enhance the quality of life. The table below summarizes the major resources and expenditures for all City funds. This financial data is intended to provide a broad overview of the City's budget. Two-year comparisons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

	Actual 2012-13	Actual 2013-14	Budget 2014-15	Proposed 2015-16	Approved 2015-16	Adopted 2015-16
RESOURCES:						
Taxes	4,271,823	4,919,421	5,136,370	5,091,115	5,091,115	5,091,115
Interest	48,021	52,347	30,165	28,755	28,755	28,755
Intergovernmental	1,577,708	104,687	847,257	1,018,320	1,018,320	1,018,320
Services	6,665,187	7,003,660	7,342,112	7,008,096	7,005,411	7,005,411
Miscellaneous	447,631	1,745,685	132,615	1,205,065	1,205,065	1,205,065
Transfers	2,856,146	709,499	881,035	931,778	940,778	940,778
Loan proceeds	54,885		1,390,515	3,082,520	3,082,520	3,171,900
Beginning fund balance	7,063,227	8,473,443	7,684,929	8,066,467	8,066,467	8,066,467
Total Resources	<u>22,984,628</u>	<u>23,008,742</u>	<u>23,444,998</u>	<u>26,432,116</u>	<u>26,438,431</u>	<u>26,527,811</u>
REQUIREMENTS:						
Personnel services	5,792,477	6,404,726	7,208,959	7,173,806	7,173,806	7,173,806
Materials and services	3,206,405	3,961,000	5,423,001	5,602,250	5,599,750	5,599,750
Capital outlay	1,455,437	1,866,106	5,588,711	6,670,220	6,923,505	6,981,773
Debt Service	2,679,393	2,254,222	2,197,742	2,294,950	2,294,950	2,326,062
Interfund transfers	2,797,520	728,799	881,035	921,478	921,478	921,478
Reserved for Future Exp.				6,500	6,500	6,500
Contingencies			1,601,325	3,210,862	2,966,392	2,966,392
Total Requirements	<u>15,931,232</u>	<u>15,214,853</u>	<u>22,900,773</u>	<u>25,880,066</u>	<u>25,886,381</u>	<u>25,975,761</u>
Ending Balance	7,063,229	7,793,889	544,225	552,050	552,050	552,050
Requirements + End. Bal.	<u>22,994,461</u>	<u>23,008,742</u>	<u>23,444,998</u>	<u>26,432,116</u>	<u>26,438,431</u>	<u>26,527,811</u>

All Funds - Budgeted Sources of Revenue (2015-16)



All Funds - Budgeted Categories of Expenses (2015-16)





SUMMARY OF INDIVIDUAL FUNDS- ADOPTED FOR FISCAL YEAR 2015-16

RESOURCES

	General	Street	Assessment	Police Communications	Narcotics Forfeiture	Bicycle & Footpath	Building Inspection	Housing Rehabilitation	Water	Wastewater	Storm	Industrial Park	System Development	System Development	System Development	System Development	System Development	General Reserve	Water Reserve	Wastewater Reserve	Storm Drain Reserve	Special Trusts	TOTAL ALL FUNDS
Beginning Fund Balance/Net Working Capital	\$1,650,000	\$754,515	\$152,715	\$1,000	\$190,000	\$45,755	\$0	\$452,000	\$521,370	\$215,580	\$141,520	\$92,150	\$273,520	\$71,800	\$284,780	\$808,965	\$141,755	\$50,000	\$1,284,565	\$221,300	\$693,515	\$19,662	\$8,066,467
REVENUES																							
Current Year Property Taxes Estimated to be Received	4,050,000																						\$4,050,000
Licenses, franchise	514,000																						\$514,000
Fees & Permits	21,925						315,200																\$337,125
Fines & forfeitures	78,800																						\$78,800
System development fees													50,000	10,000	15,000	40,000	10,000						\$125,000
Charges for services	600,681								1,628,885	1,782,440	286,060								1,310,590	960,020	436,735		\$7,005,411
Federal, State and all other Grants, Gifts, Allocations and Donations	687,150	100,000		133,920		85,000													12,250				\$1,018,320
Revenue from Bonds and Other Debt	89,380	230,000	1,040,515																	920,605	891,400		\$3,171,900
Other taxes	197,600	838,275				5,240																	\$1,041,115
Interest earnings	15,500	1,200	400	25	600	50		1,840	1,500	400	125	300	200	250	750	2,000	200	100	1,000	250	2,000	65	\$28,755
Miscellaneous	121,900	1,000							8,250	17,240	300								200	100	50	1,100	\$150,140
Interfund Transfers/Internal Service Reimbursements	31,550			562,548		19,300	3,080								19,300			105,000	100,000		100,000		\$940,778
Revenue Total	\$6,408,486	\$1,170,475	\$1,040,915	\$696,493	\$600	\$109,590	\$318,280	\$1,840	\$1,638,635	\$1,800,080	\$286,485	\$300	\$50,200	\$10,250	\$35,050	\$42,000	\$10,200	\$105,100	\$1,424,040	\$1,880,975	\$1,430,185	\$1,165	\$18,461,344
TOTAL RESOURCES	\$8,058,486	\$1,924,990	\$1,193,630	\$697,493	\$190,600	\$155,345	\$318,280	\$453,840	\$2,160,005	\$2,015,660	\$428,005	\$92,450	\$323,720	\$82,050	\$319,830	\$850,965	\$151,955	\$155,100	\$2,708,605	\$2,102,275	\$2,123,700	\$20,827	\$26,527,811
TOTAL RESOURCES																							

REQUIREMENTS

Personal Services	\$3,915,256	\$354,640		\$609,155	\$16,025		\$47,935		\$1,061,045	\$981,365	\$188,385												\$7,173,806	Personal Services
Materials and Services	1,800,240	551,370	164,595	76,863	46,425	27,185	268,915	431,290	650,650	716,645	74,330	1,845	1,660	14,255	31,955	5	80	18,000	298,825	120,015	296,775	7,827	\$5,599,750	Materials and Services
Capital Outlay	445,648	712,600	1,029,035		100,000	94,000							322,060	67,795	287,875	850,960	151,875	137,100	1,115,500	474,915	1,182,410	10,000	\$6,981,773	Capital Outlay
Debt Service	332,847	45,635		11,475	1,520	19,300	1,430		16,105	103,805	2,645	90,605							795,630	767,700	137,365		\$2,326,062	Debt Service
Interfund Transfers	670,628	19,300				9,000		22,550	100,000		100,000												\$921,478	Interfund Transfers
Contingencies	341,817	237,945			26,630	5,860			332,205	213,845	62,645								498,650	739,645	507,150		\$2,966,392	Contingencies
Special Payments																							\$0	Special Payments
Unappropriated Ending Balance and Reserved for Future Expenditure	552,050	3,500																			3,000		\$558,550	Unappropriated Ending Balance and Reserved for Future Expenditure
TOTAL REQUIREMENTS	\$8,058,486	\$1,924,990	\$1,193,630	\$697,493	\$190,600	\$155,345	\$318,280	\$453,840	\$2,160,005	\$2,015,660	\$428,005	\$92,450	\$323,720	\$82,050	\$319,830	\$850,965	\$151,955	\$155,100	\$2,708,605	\$2,102,275	\$2,123,700	\$20,827	\$26,527,811	TOTAL REQUIREMENTS



Organizational Chart Legend



-Top heading is the position title.

-This indicates where the position is budgeted and the full-time equivalent (FTE) in each fund, department, and/or division.

-The full-time equivalent is calculated by dividing the number of hours budgeted by 2080 hours (40hrs/week x 52 weeks).

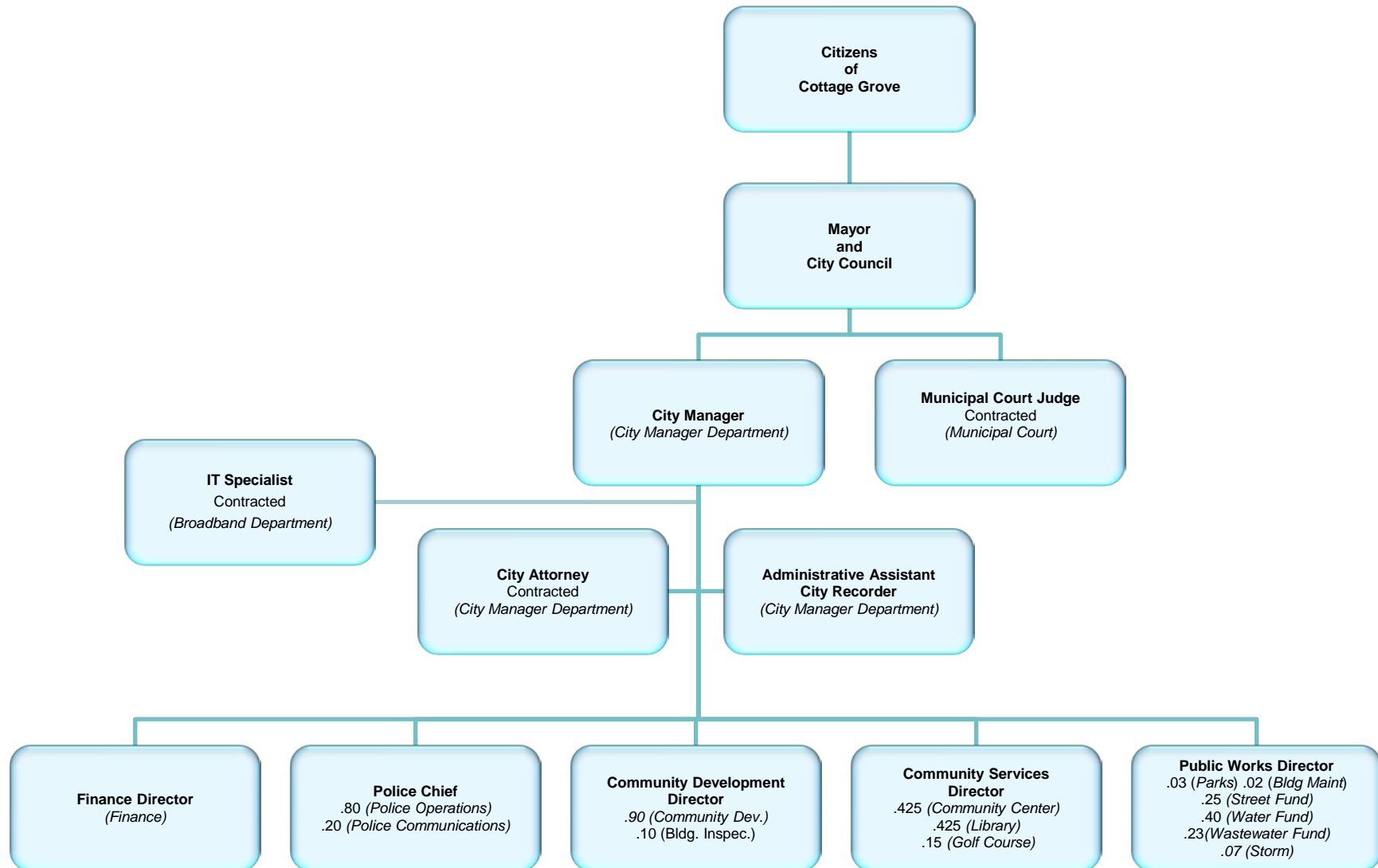
Abbreviation Legend

Asst. - Assistant
Bldg. Inspec. – Building Inspection Program Fund
Bldg Maint. – Building Maintenance
Dir. - Director
Eng. – Engineering
Equip. – Equipment
FTE – Full-Time Equivalent
Groundskpr. – Groundskeeper

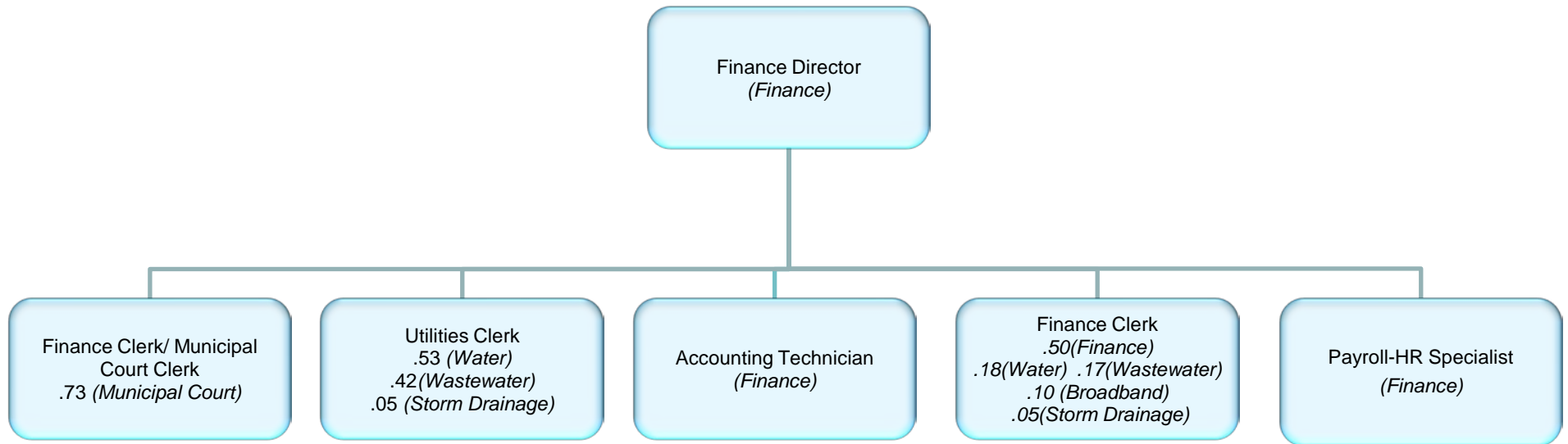
MW I,II,III – Maintenance Worker 1,2 or 3
Supr. – Supervisor
Supt. – Superintendent
Tech. - Technician
WTP – Water Treatment Plant
WTR – Water
WW – Wastewater
WWTP – Wastewater Treatment Plant

City of Cottage Grove, Oregon

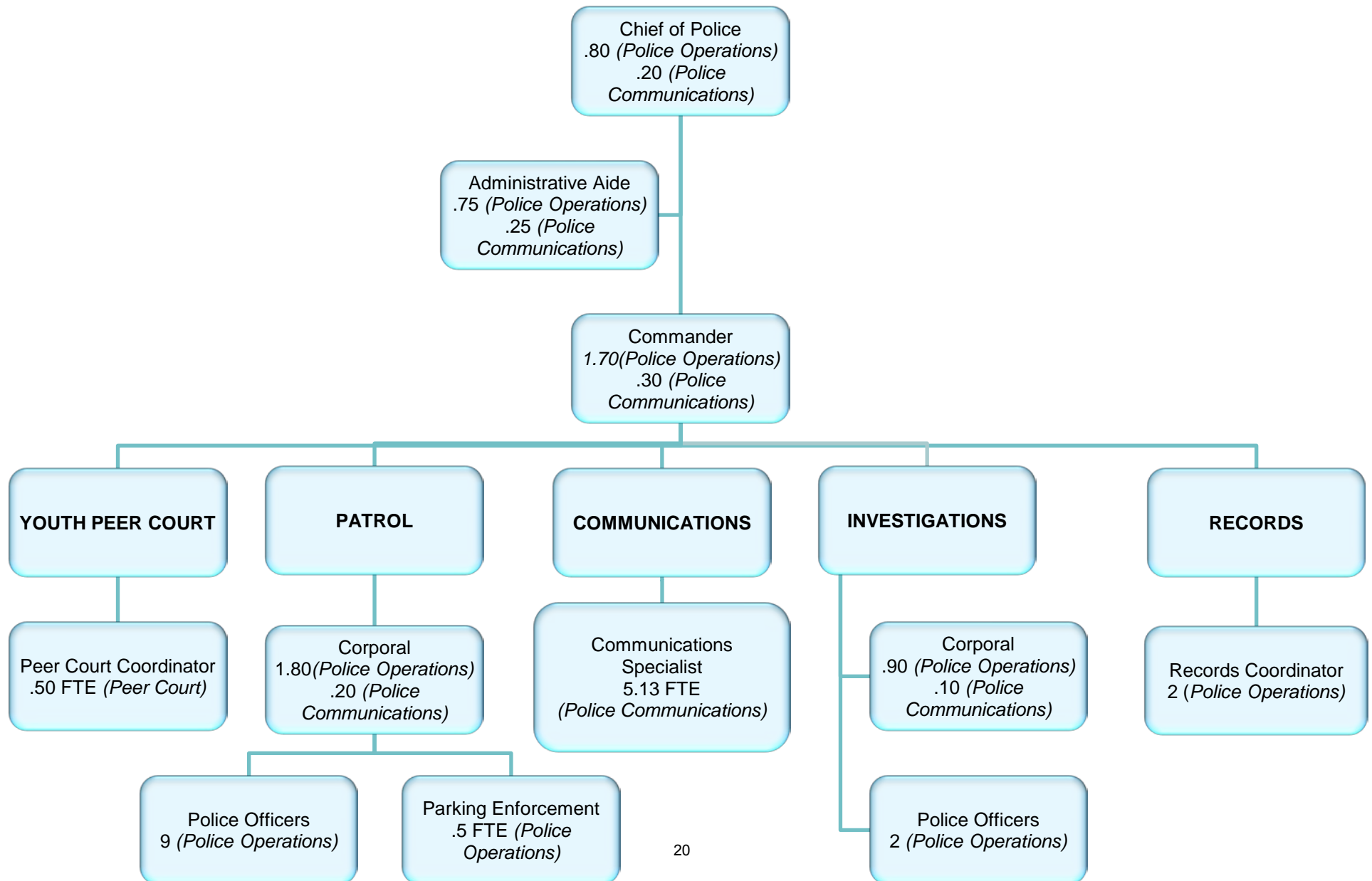
Organizational Chart



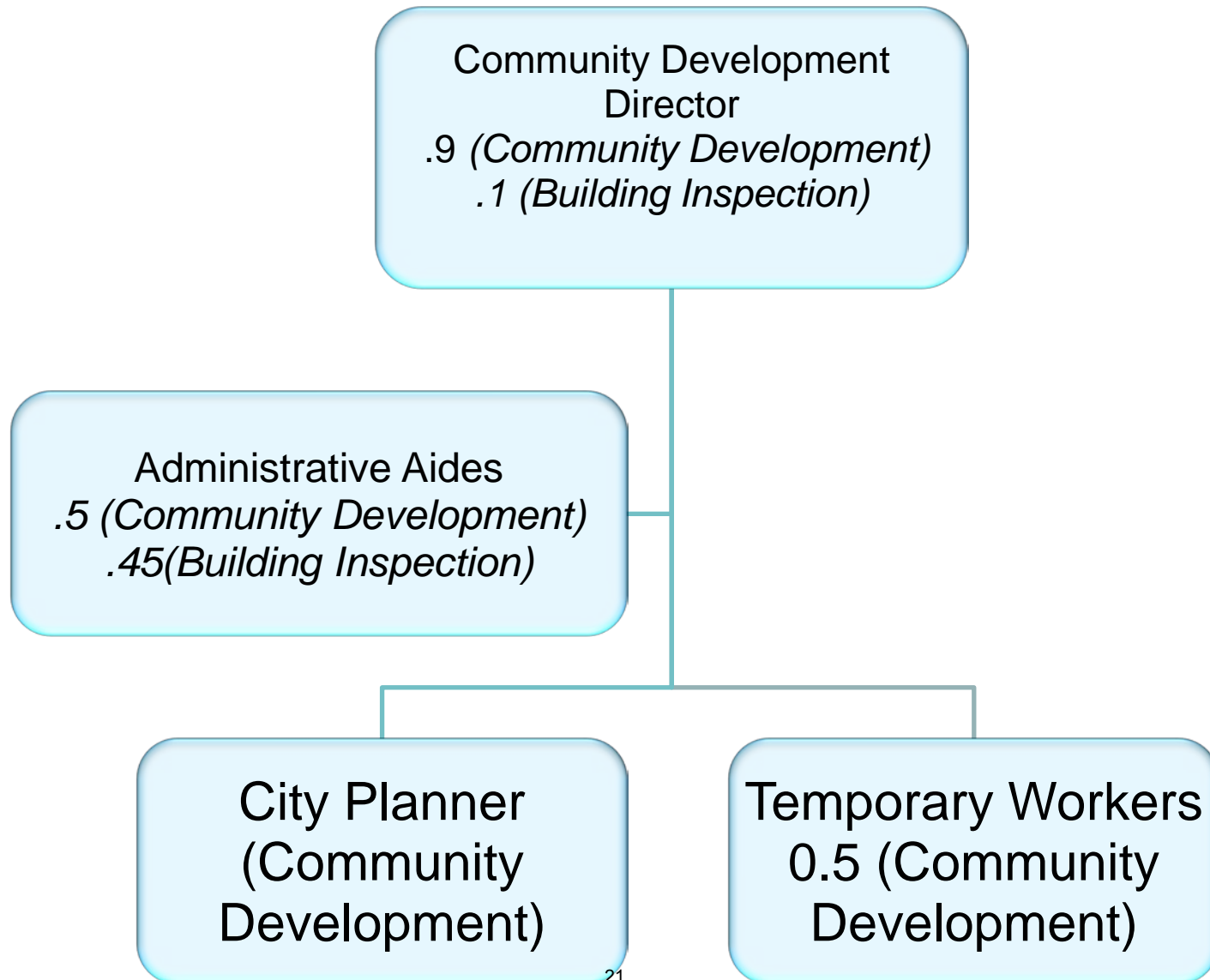
Finance Department



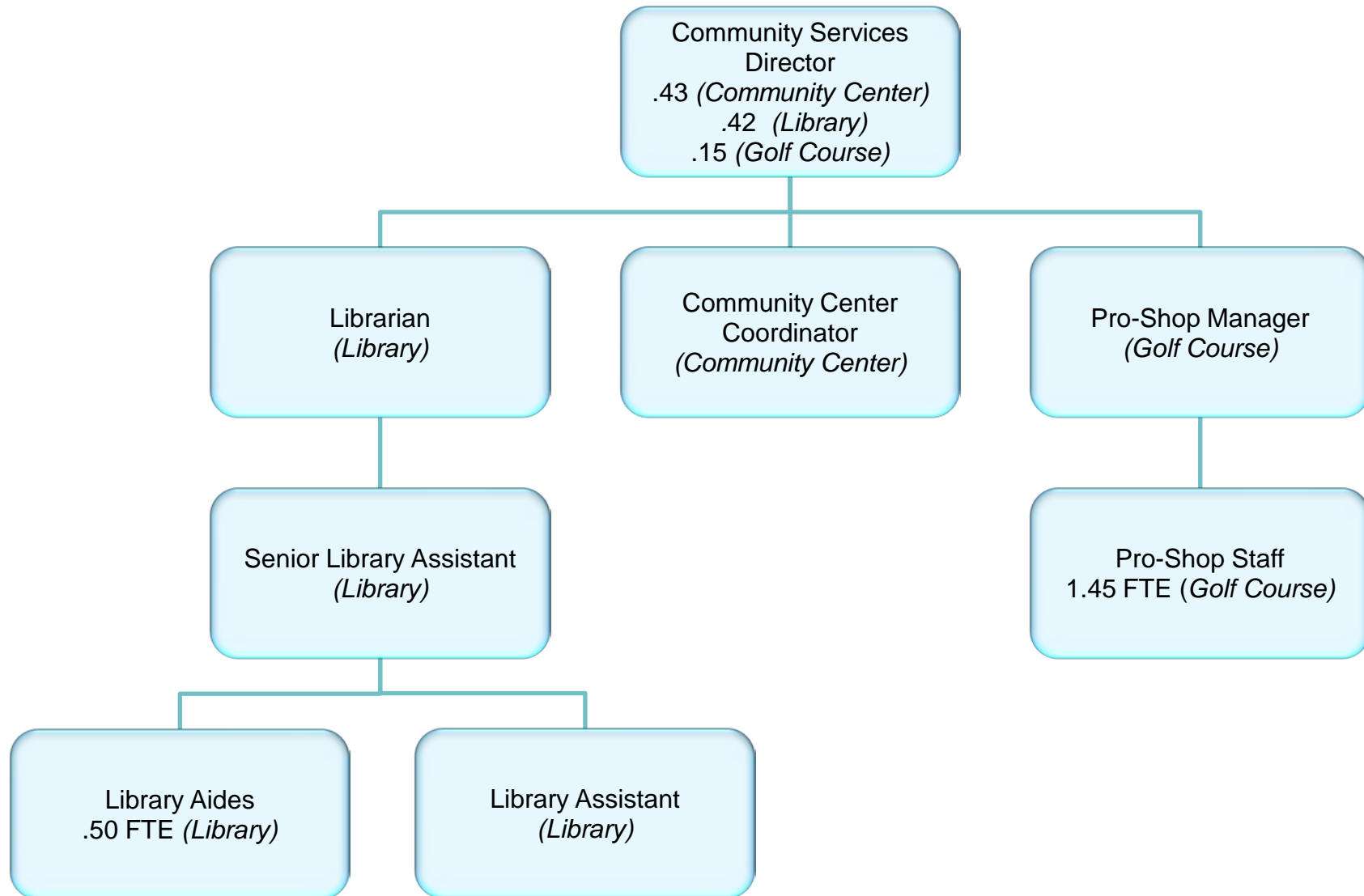
Police Department



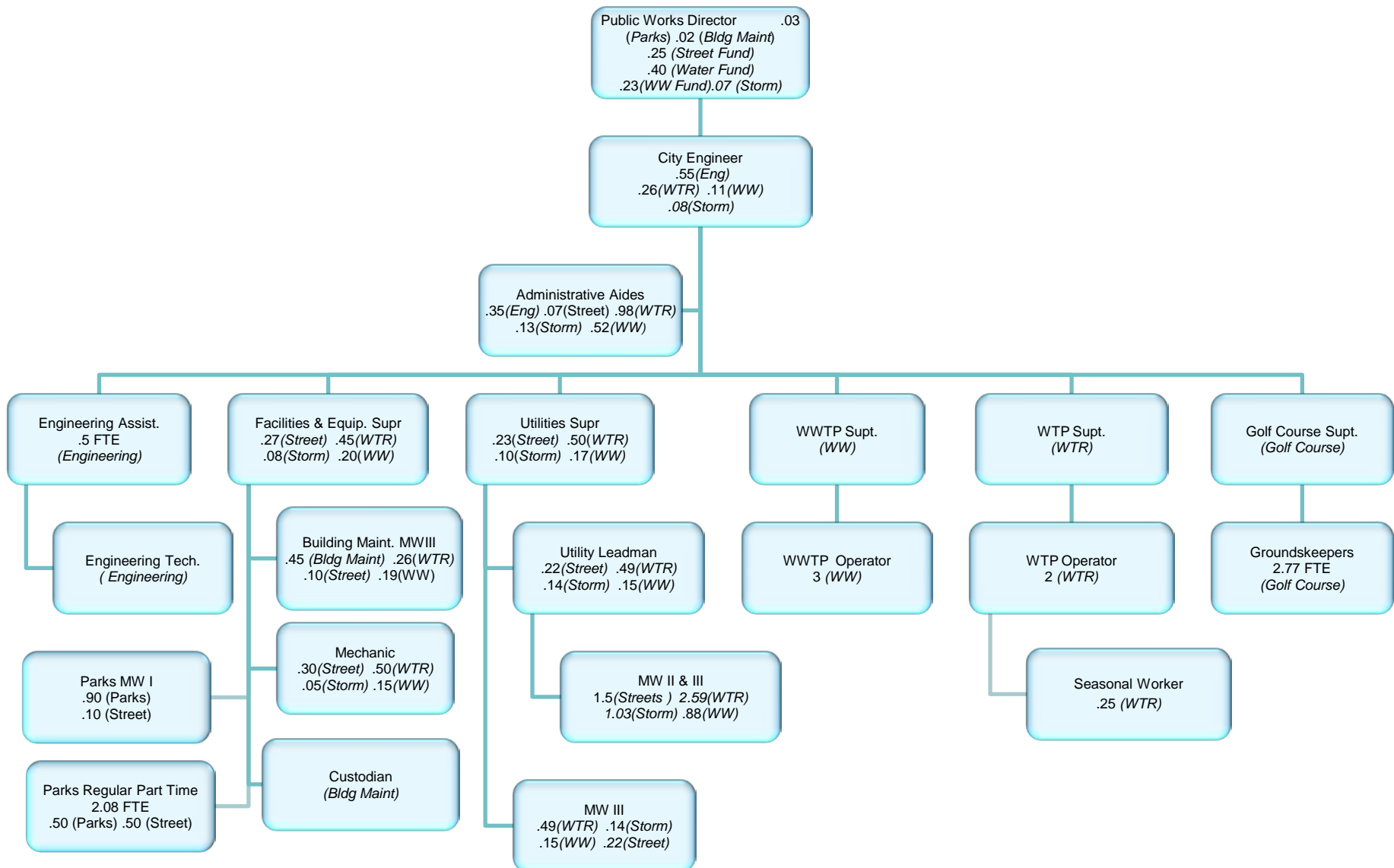
Community Development



Community Services Department



Public Works Department



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 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.



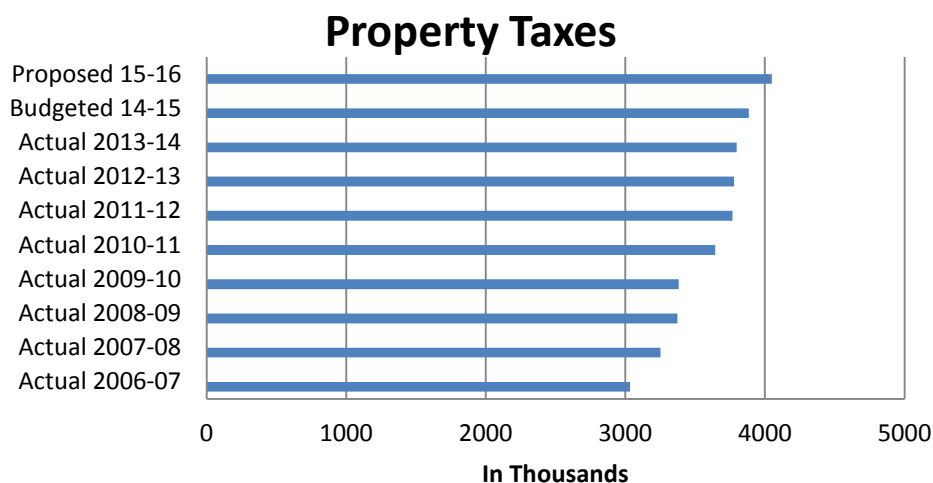
GENERAL FUND REVENUES

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.

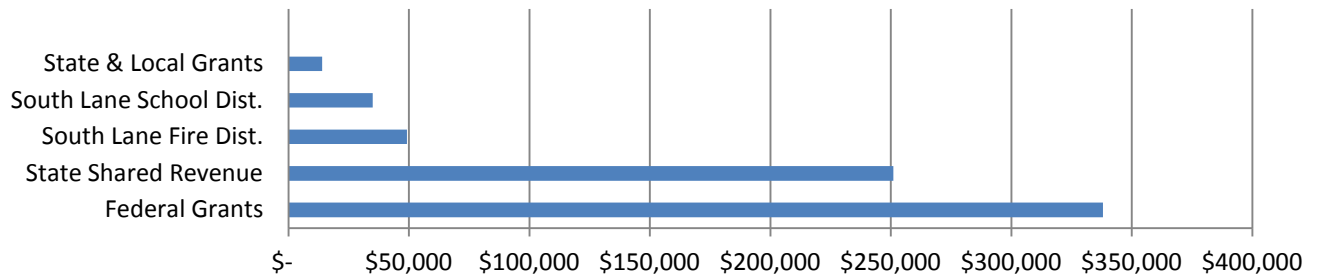
Property taxes comprise 50 % of the total revenues. The taxes are generated from a \$7.2087 tax rate per \$1,000 of assessed values. The county assessor determines the assessed value of the property, bills and collects the taxes and remits collections to the City. The proposed 2015-16 budget is based upon 2% growth in assessed value.

Taxes for 2015-16 will be billed late October 2015, 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.



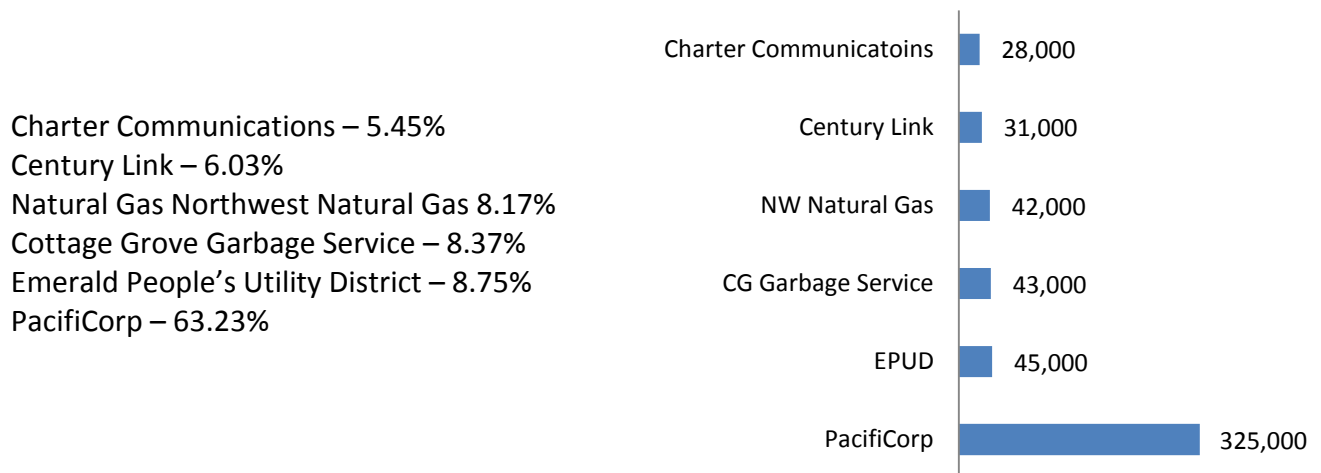
Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District's contribution to support the School Resource Officer position. These sources total \$687,150 or 8.6% of the fund's total. The revenues are allocated by various formulas.

Intergovernmental Revenue



Franchise fees are the fourth largest revenue source and comprise 6.45% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2015-16 budget is based upon trend analysis. The fees are based upon a percentage of net sales within city limits. The franchise fees were last increased fiscal year 13-14; a 1.5% increase for electric utilities and a 2% increase for natural gas. The total percentage for both electric and natural gas is 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 2015-16



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.

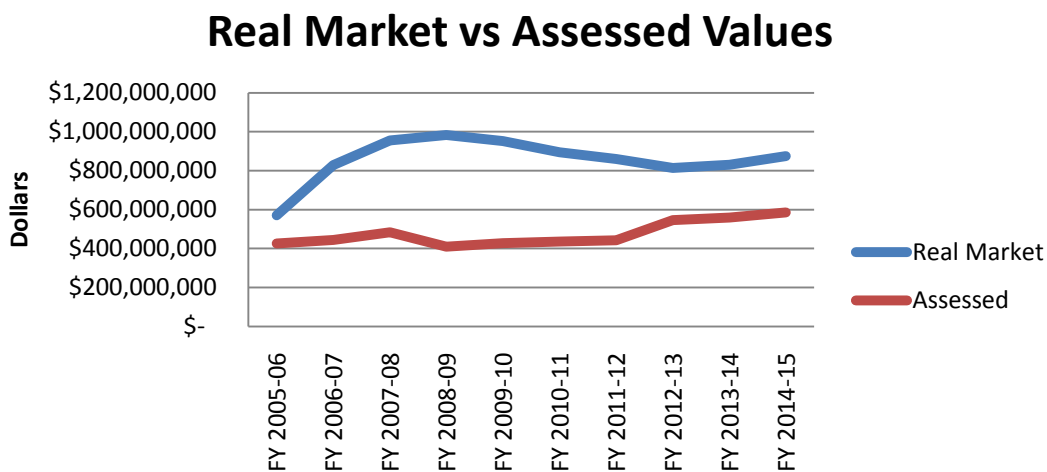
Certain departments provide services for which fees can be charged or fines can be assessed.

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 a general election either 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.



The real market value at fiscal year-end 2014 was \$874,926,818; the assessed value was \$585,890,795; assessed value was approximately 67% of market value.

Where Every Penny of Your Tax Dollar Goes

DEPARTMENT	FY2015-16 ADOPTED
Administrative:	
City Council	46,350
City Manager	371,070
City Attorney	0
Finance	363,045
Total Administration	780,465
Public Safety:	
Police Operations	2,619,978
Municipal Court	76,295
Court Support Services	63,900
Youth Peer Court	23,693
Total Public Safety	2,783,866
Public Works:	
Building Maintenance	186,940
Parks	125,930
Engineering	234,985
Broadband Services	732,030
Total Public Works	1,279,885

DEPARTMENT	FY2015-16 ADOPTED
Community Development	709,885
Community Services:	
Library	372,440
Community Center	144,255
Community Promotions	117,200
Total Community Services	633,895
TOTALS:	6,187,996
Non-Departmental *	1,870,490
TOTAL GENERAL FUND	8,058,486

* Non-Departmental includes a contingency for the General Fund of \$341,817 Transfers to Other Departments of \$670,628 and an Unappropriated Ending Fund Balance of \$552,050.

Admin.		Public Works	Comm.	Comm.	Non-Dept.
\$.10	Public Safety \$.34	\$.16	Serv. \$.08	Devel. \$.09	\$.23



**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2015-16**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	124,070	124,070								124,070
ADMINISTRATIVE ASSISTANT	57,990	57,990								57,990
COMMUNITY COORDINATOR	44,985								44,985	44,985
FINANCE DIRECTOR	88,950			88,950						88,950
ACCOUNTING TECH.	41,540			41,540						41,540
PAYROLL - HR SPECIALIST	40,915			40,915						40,915
FINANCE CLERK - 0.5 FTE	17,500			17,500						17,500
COURT CLERK - .73 FTE	27,170		27,170							27,170
POLICE CHIEF	93,235				74,585		18,650			93,235
ADMINISTRATIVE AIDE (POLICE)	46,610				34,950		11,660			46,610
POLICE COMMANDER -2 FTE	159,320				135,310		24,010			159,320
POLICE CORPORALS-3 FTE	202,295				182,080		20,215			202,295
POLICE OFFICERS-11 FTE	619,503				619,503					619,503
PARKING OFFICER-.5 FTE	16,200				16,200					16,200
RECORDS COORDINATOR- 2 FTE	79,090				79,090					79,090
COMMUNICATIONS SPEC.- 5 FTE	243,785						243,785			243,785
TEMPORARY WORKER .13 FTE	5,745						5,745			5,745
PEER COURT COORD - .50 FTE	18,528					18,528				18,528
COMMUNITY SERVICES DIRECTOR - .86 F	68,280							34,140	34,140	68,280
LIBRARIAN	56,265							56,265		56,265
SENIOR LIBRARY ASSISTANT	44,985							44,985		44,985
LIBRARY ASSISTANT	35,875							35,875		35,875
LIBRARY AIDES - .5 FTE	27,290							27,290		27,290
TOTAL	2,160,126	182,060	27,170	188,905	1,141,718	18,528	324,065	198,555	79,125	
TOTAL FTE	37.72	2.00	0.73	3.50	19.45	0.50	6.18	3.93	1.43	

*FTE = Full Time Equivalents

**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
PUBLIC WORKS/COMMUNITY DEVELOPMENT
FY 2015-16**

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	92,710		2,785	1,855			23,175	13,905	23,175		6,490		13,905	7,420		92,710
WWTP SUPERVISOR	70,340													70,340		70,340
WATER PRODUCTION SUPERVISOR	70,340							70,340								70,340
UTILITY MAINTENANCE SUPERVISOR	71,315						35,655		16,400		7,135		12,125			71,315
FLEET & FACILITIES MANAGER	72,260						28,900	3,615	15,895	3,615	5,780		10,840	3,615		72,260
CITY ENGINEER	79,855				43,915		16,770	3,995			6,390		8,785			79,855
ENGINEERING TECHNICIAN - 1.5 FTE	66,685				66,685											66,685
ADMIN. AIDE - CD	44,990	13,495			2,250		6,750					20,245	2,250			44,990
ADMIN. AIDE - PUB. WORKS	46,600	9,320			13,980		9,320	2,330			2,330		6,990	2,330		46,600
ADMIN. AIDE - SHOP	42,850						20,565	4,285	3,000		3,430		8,570	3,000		42,850
UTILITIES CLERK	33,700						17,860				1,685		14,155			33,700
CUSTODIAN	33,265			33,265												33,265
GOLF SHOP MANAGER	44,435														44,435	44,435
GOLF SHOP ASSISTANTS - 1.45 FTE	29,830														29,830	29,830
COMMUNITY SERVICES DIRECTOR - .15FTE	12,050														12,050	12,050
FINANCE CLERKS - 0.5 FTE	22,990					4,600	8,275				2,300		7,815			22,990
UTILITY MAINTENANCE WORKERS -16 FTE	860,340		33,450	25,480			237,055	117,080	102,445	29,690	75,250		81,510	158,380		860,340
GOLF COURSE SUPERINDENTENT	57,810														57,810	57,810
REGULAR PART TIME WORKER - GOLF - 2.77 FTE	55,225														55,225	55,225
REGULAR PART TIME WORKER - NON GOLF -2.08 FTE	40,360		20,180						20,180							40,360
COMMUNITY DEVELOPMENT DIRECTOR	90,320	81,285										9,035				90,320
CITY PLANNER	63,740	63,740														63,740
SEASONAL WORKER - PLANNING - 0.50 FTE	12,000	12,000														12,000
SEASONAL WORKER - WTP - 0.25 FTE	4,765							4,765								4,765
TOTAL	2,018,775	179,840	56,415	60,600	126,830	4,600	404,325	220,315	181,095	33,305	110,790	29,280	166,945	245,085	199,350	
TOTAL FTE	40.20	2.90	1.97	1.47	2.40	0.10	7.18	3.70	3.70	0.60	1.92	0.55	3.04	4.30	6.37	
FY2015-16 ALL FUNDS FTE TOTAL	78.08															
FY2014-15 ALL FUNDS FTE TOTAL	80.06															
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															
FY2004-05 ALL FUNDS FTE TOTAL	67.41															
FY2003-04 ALL FUNDS FTE TOTAL	63.41															
FY2002-03 ALL FUNDS FTE TOTAL	85.50															