



ANNUAL BUDGET
FISCAL YEAR 2011-12

TABLE OF CONTENTS

Introduction

Budget Committee Members/Staff	*
Budget Message	i
Budget Committee/Council Changes	vii
Organization of the Budget Document	1
City at a Glance	3
Budget Process and Calendar	7
Budget/Financial Policies	9

Budget Summaries

Fund Summaries	13
Fund Descriptions	14
Summary of Resources and Requirements	16
Summary of Individual Funds	18
Organizational Charts	23
Revenue Overview	32
General Fund Revenues	35
Property Tax Summary	37
Personal Services Summary	39

General Fund

General Fund Budget Summary	41
Revenues	43

Administrative

City Council	45
City Manager	47
City Attorney	51
Finance	55

Public Safety

Police Operations	59
Municipal Court	65
Court Support Services	69
Youth Peer Court	71

Public Works

Building Maintenance	75
Parks	79
Engineering	83
Broadband Services	87

Community Development

Community Development Department	91
--	----

Community Services

Library	101
Community Center	107
Community Promotions	111

Non-Departmental

Non – Departmental Department	113
-------------------------------------	-----

Special Revenue Funds

Special Revenue Funds Summary	115
-------------------------------------	-----

Street Fund

Revenues	117
Street Maintenance	119
Street Sweeping	123
Street Improvements/Capital Purchases	127
Street Non-Departmental	133

Assessment Fund	135
------------------------------	-----

Police Communications Fund

Revenues	137
Support Services	140
911 Services	141
Non-Departmental	142

Bicycle & Footpath Fund	143
--	-----

Building Inspection Program	145
--	-----

Small Business Loan Fund	149
---------------------------------------	-----

Housing Rehabilitation Loan Fund	151
---	-----

Narcotics Forfeiture Fund	153
--	-----

Enterprise Funds

Enterprise Funds Budget Summary	155
--	-----

Revenues	157
Water Distribution	159
Water Production	171

Water Non-Departmental	177
-------------------------------------	-----

Industrial Park Operations	179
---	-----

Storm Drainage Utility Fund	181
--	-----

Wastewater Fund

Revenues	189
Wastewater Collection	191
Wastewater Treatment Plant	199
Middlefield Golf Course	205
Wastewater Non-Departmental	209

Capital Projects Fund

Capital Projects Funds Budget Summary	211
Water Systems Development Fund.	213
Street Systems Development Fund.	215
Wastewater Systems Development Fund	217
Storm Drain Systems Development Fund	219
Park Systems Development Fund	221

Reserve Funds

Reserve Funds Budget Summary	223
General Reserve Fund	225
Water Reserve Fund	227
Wastewater Reserve Fund	231
Storm Drain Reserve Fund.	233

Debt Service/Trust Funds

Debt Service/Trust Funds Summary	235
Debt Service Fund	237
Special Trusts Fund	241

Appendix

Boards and Commissions	243
Glossary	247
Acronyms/Abbreviations	253
Budget Resolution	255



City of Cottage Grove, Oregon

2011-12 Annual Budget

BUDGET COMMITTEE MEMBERS

City Council

Gary Williams, Mayor

Heather Murphy, Council President

Jake Boone

Garland Burback

Victoria Doyle

Jeff Gowing

Mike Fleck

Citizen Members

Eugene Brown, Jr.

Amy Callahan

Alvin (Bob) Ehler

Lindsey Haskell

Eric Johnson

Ralph Zeller

David Zunno

City Manager

Richard Meyers

Management Staff

Howard Schesser, Community Development Director

Jan Wellman, Public Works Director

Michael Grover, Police Chief

Pete Barrell, Community Services Director

Roberta McClintock, Finance Director





City Manager's Office

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May 18, 2011

Dear Mayor, City Council and Budget Committee:

Attached is the 2011-12 Proposed Budget for your consideration. It is exciting to present this Proposed Budget because it reflects the positive results of the City's actions over the last few years, as well as improvement in the local economy. This Proposed Budget continues the efforts taken last year to maintain fiscal health and the community's quality of life.

The 2011-12 Proposed Budget continues the format changes and new information that started in previous years. The format and information continues to be updated and improved to make the document easier to understand and hopefully make the budget document a stronger financial guide.

As always, the purpose of this budget message is to introduce the Proposed Budget and provide a brief overview of the document and how it will address the challenges of the coming year. I welcome a much more detailed discussion of the budget as the Budget Committee reviews each fund.

The 2011-12 Proposed Budget for the City of Cottage Grove and as required by Oregon Law, it is a balanced budget.

The 2011-12 Proposed Budget expenditures for all funds total \$25,559,037 an increase of \$2,911,820 from the previous year's budget. A quick look at all the funds shows slight growth or stability in operating funds while the reserve funds are growing. Indicating that the policies and plans established in previous budgets have been successful.

Personnel, Salaries and Benefits

As I have stated in previous years, the operation of the City is labor intensive. We have to use people to make the operations function. Additionally, many of the positions within the City are not your typical entry level positions and require specialized training, skills or specific certifications required by law. As such, personnel costs will continue to make up a major part of the budget for the City.

This Proposed Budget includes reinstating funding for a Police Officer position not funded last year. Other changes are only slight reductions in temporary or part-time positions.

Personnel costs are impacted by bargaining agreements. The City has three separate bargaining units; Police Guild, Public Works -Laborers and the newest unit just formed this past year is the General Unit. The members of the General Unit were previously part of the non-represented employees. The

three units have taken steps to control personnel costs over the last couple of years and the Proposed Budget complies with the Bargaining Agreements.

The remaining non-represented employees, after 2 years of no increases are budgeted to receive the same Cost of Living Allowance (COLA) as the General Unit and Laborer Unit employees.

The City's participation in the City/County employee insurance pool has also helped keep insurance benefit cost increases well below national and state average increases. However, costs related to State required participation in PERS and Unemployment Taxes have increased significantly. It is interesting to note that the PERS reforms made by the legislature a number of years ago creating the IAP accounts have resulted in significant increases in PERS costs, while the existing PERS program still in place for more long-term employees has only seen minor increases.

General Fund

The City's permanent rate continues to be \$7.2087/\$1,000 of assessed value. This Proposed Budget was prepared using the City's full permanent levy amount.

The Budget Committee or City Council may levy less than the full rate without jeopardizing future opportunities to levy the full rate. However, the revenue that could be generated cannot be recovered in a future year. The proposed full levy is estimated to generate \$3,710,000 of collectable tax revenue.

Budgeted expenditures within the General Fund are \$7,552,069, an increase from last year's budgeted amounts but still less than the previous actual expenditures for every year back through the 2007-08 Fiscal Year. No major new revenue is contained in the General Fund.

This year the General Fund is making a significant transfer to the General Reserve Fund. The primary reason is to fund the purchase of replacement accounting software for the City.

The contingency and unappropriated ending fund balance have also been increased from previous years which is closer to complying with the guidelines adopted in the City's fiscal policies.

Special Revenue

The Street Fund saw a slight increase in the State Highway funding in the current year as a result of legislation and the Proposed Budget continues an additional increase as a result of the legislation and new population numbers. The Street Fund will be transferring \$19,300 from gas tax funds for use by the Bicycle and Footpath Fund to repay the inter-fund loan from the Storm Drain SDC Fund for the emergency removal of the Chambers Railroad Bridge.

The other Special Revenue Funds remain status quo.

Enterprise Funds

Enterprise Funds are those funds that are operated similar to a business. The operations of the fund are supported by the fees or charges for the services.

Utilities (Water, Wastewater & Storm Drain)

The City Council spent a major portion of the last two years reviewing the current condition of the Water, Wastewater and Storm Drain Funds. The review resulted in rate restructuring and the adoption of a five- year rate and operation plan for the utilities. Pursuant to the plan there will be no increase in the Water, Wastewater and Storm Drain rates for residential users. Commercial users will also see no increase in water and wastewater rates. However, the City Council approved a phased approach for applying the storm drain rates for commercial customers which are now based on an equivalent service unit (ESU) of 2,650 square feet of impervious surface. The next step in the plan was to make the storm drain utility rate per ESU the same for all customers. (Currently residential customers pay \$5.08 for Storm Drain system and improvement fee. A single family residence is one ESU. All commercial - non-residential currently pays \$3.49 for Storm Drain system and improvement fee per each ESU. The increase would put both the residential and non-residential accounts at \$5.08 per ESU)

As a result of the utility rate restructuring, the Water Fund is operating well and actually seeing an increased ability to contribute to the Water Reserve Fund.

The Wastewater Fund is still trying to recover from the previous years. The fund started from a much more difficult position in making up the loan reserve and revenue in the Wastewater Fund and Wastewater Reserve has not been received as budgeted. Both the wastewater fees and golf course fees were below budgeted revenues. The lower revenues are a result of not only the economy but also the weather. The wet weather (Spring like rain into June and Winter rains came early in August) led to fewer golfers last year and in the current year; and lower water usage which resulted in lower wastewater bills. Additionally, even though wastewater usage was lower the costs did not decrease; the treatment plant had to treat increased sewer flows because of inflow and infiltration (I & I) from the wet weather. In order to make the Wastewater Fund balance, the Proposed Budget does not have a transfer from the Wastewater Fund to Wastewater Reserve. This fund will be closely monitored throughout the year to make sure that trends do not continue. The funds appear to be on course but progress is slower than expected. Next year's budget will have the proper loan reserve amount fully funded.

The Storm Drain Fund is also not collecting the revenue as budgeted. However, that was anticipated as a result of the phasing of the Storm Drain rates for commercial (non-residential) accounts. With the non-residential accounts moving to the full amount the revenue should be collected as anticipated.

Industrial Park. The Industrial Park continues to operate without any support from other funds. The money held within the fund from the property sales covers all debt payments and operation costs. The City is in the process of foreclosure of another lot. Bringing the total foreclosures to two lots. Additionally, two other lots have been voluntarily returned to the City. The City has five lots available for sale and proceeds will go into the Industrial Park Fund. All lots recovered had generated revenue into the Industrial Park Fund through down payments and installments. If we make no sales and receive no revenue into the Industrial Park Fund we will have enough balance available to cover over four years of payments on the State and Federal loans on the project. We will continue to market the properties and maintain the health of the Industrial Park Fund.

Reserve Funds

The Reserve Funds were re-established in June, 2008 to accumulate funds for major improvements, equipment, vehicles, property, buildings or construction. Pursuant to State Law the Reserve Funds must be reviewed and re-authorized every ten years.

The Reserve Funds are recovering. The General, Water and Storm Drain Reserve Funds are growing and will be funding major improvements. The Wastewater Reserve is only funding projects as the result of a possible Federal Grant. If the grant is not received there will be no project or activity in the Wastewater Reserve.

Making regular contributions into the reserve funds must be continued in order to meet the repair and maintenance needs of the various City functions. We are on the correct path and with the adopted plans and policies hopefully the efforts will continue.

System Development Charge Funds

Over the last two years the City Council has been reviewing the System Development Charges (SDCs) and methodology. The SDC Fund expenditures are limited to specific expenditures that relate directly to public facilities that serve new or increased development. Typically, eligible projects are tied to development projects. The City will be using some SDC funds in 2012 or 2013 to fund eligible capacity improvements associated with the Main Street and Highway 99 project. Since the SDC Funds are driven by new development the funds will only be active when development occurs.

Debt Service Fund

The Debt Service Fund receives transfers from other funds to pay the debt associated with equipment or land purchases, improvement projects and other established financing. Most of the debt is tied to the improvements in the Wastewater and Water systems which are paid for out of the surcharges in the utility bills. The General Fund contains debt for the Row River Trailhead Park land and Armory purchase in Non-Departmental and for the broadband project in Broadband. The Trailhead Park loan will be paid off in December.

Trust Funds

The Trust Funds have been increased to include donations for the Armory and Police K-9 program. The "Round up for the Bridge" is still generating monthly revenue and those funds are placed in the Trust Fund to be held specifically for the bridge project. As that project is drawing to completion the round-up program will likely end.

Urban Renewal

The Row River Urban Renewal District continues to complete the final closeout of the Urban Renewal District Fund. All excess tax increment funds that were collected have been returned to the County for distribution to the appropriate taxing jurisdictions. The last conversion of tax increment to loan proceeds did not zero out the fund balance. We will be doing an additional loan to complete the elimination of the Tax Increment funds. The remaining three projects are nearly complete in design and expenditures may be occurring on the projects prior to the end of the current fiscal year. No additional tax increment has been or will be collected by the district.

Conclusion

The 2011-12 Proposed Budget is an exciting budget to present. It is exciting to be able to have a positive budget message. Although we are definitely not capable of doing everything the community would like, through cautious fiscal policies and careful management of the citizen's dollars we are able to make progress, improve and continue to accomplish many of the services that are desired. We have infrastructure needs and service needs and all those needs have costs. But we also have plans on how to address those needs over time because we can't do it all at once. This budget has been prepared following those plans in a positive and responsible way.

This Proposed Budget reflects what staff feels is the most efficient and effective way to fund the daily operations to carry out the bigger goals and objectives of the City Council and community. The budget could have been prepared a myriad of other ways. In no way does this Proposed Budget reflect the only way to allocate the City's limited resources. But I do believe it is a balanced approach that truly demonstrates efficient and effective use of public resources.

I want to express my appreciation to the members of the City Staff that have put countless hours into the preparation of this document as well as express my appreciation for their dedication and commitment to serve this community. Most of the positive results that are evident from this Proposed Budget are the result of their committed stewardship of the community's resources. It is truly an honor to manage a staff that is committed to doing their best. This Proposed Budget is an impressive document and I hope that each member of the community understands the countless hours (outside the normal working day - late in the evening and early in the morning) that went into preparing this document. The extra efforts have prepared a document that contains a wealth of information. Putting this document together was a monumental task filled with little frustrations. Thank you to Bert and Finance Department staff for the work that was done above and beyond.

This Proposed Budget contains a wealth of information, but it does not contain everything. It would be impractical to include every piece of information used to prepare the Budget Document. If there is any information that you need in order to review and consider this Budget Document, please contact me and we will provide the information needed. I hope the information contained in this Budget Document is useful and helpful for you as you review and consider the 2011-12 Proposed Budget.

I look forward to discussing the Proposed Budget and answering questions regarding the Budget document.

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Meyers', with a stylized, flowing script.

Richard Meyers
City Manager



BUDGET COMMITTEE CHANGES

FROM PROPOSED TO APPROVED BUDGET

After the presentation of the Budget Message the Budget Committee made two changes to the annual budget for Fiscal Year 2011-12. They are as follows:

In the General Fund, Community Promotions Department, the Budget Committee increased the Family Relief Nursery by \$600 for a total contribution of \$1,500 and decreased the contribution to the Cottage Grove Community Foundation \$314 for a total contribution of \$1,186. The net difference is \$0, adjusted through the reduction of the general fund contingency in the amount of \$286.

		Proposed	Approved	Difference			
General Fund							
Community Promotions Department							
Materials and Services							
Family Relief Nursery	\$	900	\$	1,500	\$	600	
CG Community Foundation	\$	1,500	\$	1,186	\$	(314)	
Non-Departmental							
Contingency	\$	328,915	\$	328,629	\$	(286)	
Total Fund		\$	7,552,069	\$	7,552,069	\$	-

The budget document reflects these changes in the approved column

CITY COUNCIL CHANGES

FROM APPROVED TO ADOPTED BUDGET

The Fiscal Year 2011-12 Annual Budget approved by the Budget Committee was adopted by the City Council with the following changes:

The City anticipates entering an Intergovernmental Agreement with Lane Transit District for transportation needs, passing resources on to South Lane Wheels. The \$40,000 is from the States' Special Transportation Fund and can be used as local match; \$28,800 is the first year allocation of a two-year grant for a total of \$60,000 from Federal 5310 – Elderly and Disabled Transportation funds. Staff proposed the changes after learning of these funds prior to the adoption of the budget by the City Council.

		Approved	Adopted	Difference
General Fund	Community Development			
	Materials and Services:			
	Special Transportation Fund - SLW	\$ -	\$ 40,000	\$ 40,000
	5310 Elderly & Disabled Transportation - SLW	\$ -	\$ 28,800	\$ 28,800
Total Fund		<u>\$ 7,552,069</u>	<u>\$ 7,620,869</u>	<u>\$ 68,800</u>

The budget document reflects these changes in the adopted column.

ORGANIZATION OF THE BUDGET DOCUMENT

Local Governments have the option of budgeting on a 24-month biennial budget period, or by a fiscal year. The City of Cottage Grove operates on a fiscal year beginning July 1 and ending the following June 30. Priorities must be established based on the financial resources available to meet the needs of the community.

The budget document describes how the City plans to meet the priorities established and serves as a resource for citizens, city officials, and staff. The budget is divided into five major sections as described below:

General Information

This section contains an overview of the City, “City at a Glance” as well as the City’s budget process and calendar, and budget financial policies used to develop the Fiscal Year 2011-12 Budget. Budget amendment procedures are also discussed. Additionally, background information is provided such as economic information and demographics.

Budget Summaries

The City’s budget is organized on the basis of funds, and each is considered a separate accounting entity. This section includes a summary of resources and requirements of all city funds combined, and summaries of all individual funds.

Fund / Department Budgets

Fund and Department revenues and expenditures, as well as operational objectives, accomplishments, and performance measures are provided in this section. Historical financial information required by Oregon Budget Law for the two prior year’s actual, current year adopted, and next year’s proposed expenditures for each department is provided. This portion essentially provides actual adopted budget numbers. The City’s budget contains the following fund and fund types:

General Fund	Reserve Funds
Enterprise Funds	Debt Service Fund
Capital Projects	Trust Fund

Urban Renewal Agency

Revenue and expenditures related to the City’s urban renewal district is included in this section. The Urban Renewal Agency is a component unit of the City of Cottage Grove. It is a requirement to submit its own budget.

Appendix

The appendix contains a variety of other budget-related information to assist with understanding the budget document. It includes listings of the various board members, and a glossary of terms and acronyms used in the budget document.

City at a Glance

Cottage Grove, the “Covered Bridge Capital of Oregon”, is located in the middle of western Oregon and in the southern part of Lane County, on Interstate 5 (I-5). Cottage Grove is approximately 20 miles from the major population center of the area (Eugene-Springfield) and serves an immediate labor market of approximately 35,000 people. Cottage Grove was selected as an All-America City in 1968 and 2004, one of only two cities in the State to have received the award twice.

Cottage Grove has the council-manager form of government. There is a seven-member Council including the Mayor. The City provides twenty-four hour police coverage and operates the water and wastewater systems serving the City. The City also operates a public library which is open six days a week and provides planning and development, park maintenance, and operates an 18-hole golf course. The City completed an \$11 million upgrade to the wastewater treatment system, and a \$9 Million upgrade to the water treatment plant in 2009. These facility upgrades reflect the community’s commitment to protecting and improving the environment.

The July 1, 2010 certified population estimate from Portland State University for Cottage Grove was 9,705. Between 2000 and 2010, the population of Cottage Grove grew by 12.3% which is somewhat faster (0.60 faster) than the population increase in Oregon.

The average high temperature in July and August is 82 degrees with the average low on summer nights in the 50’s. The coldest month is January, with an average low of 32 degrees and highs in the 40’s.

General Information

Date of Incorporation	February 11, 1887
Area in Square Miles	3.98
Elevation in Feet	641’
Annual Precipitation	45.54”

Police

Stations	1
Patrol Units	9
Sworn Officers	16
Physical Arrests, Juvenile and Adult (non-traffic)	1209
Traffic Violations	721

Streets

Miles of Paved Streets	45.66
Miles of Gravel Streets	1.5
Miles of Storm Sewers	30.85

Water

Miles of Water Mains	49.05
Hydrants	401
Service Connections	3852
Daily Average Consumption in Millions of Gallons	
July - September	2.5
December – February	1.3
Maximum Daily Capacity of Plant in Million Gallons	4.0

Wastewater

Miles of Sanitary Sewers	45.72
Treatment Plant	1
Service Connections	3673
Daily Average Treatment in Million Gallons	
May – October	1.4
Nov. – April	2.9
Maximum Daily Capacity in Million Gallons	13.0

Broadband

Miles of Fiber (Figure includes fiber in Creswell)	5.94
Wi-Fi Radios Installed	91

Community Services

Community Centers	1
Parks	22
Park Acreage	243.58
Golf Courses	1
Skateboard Parks	1
Tennis Courts	1
Trails (miles)	10.3

Health Care

Hospitals	1
Hospital Beds	14

Education

Elementary Schools	2
Elementary School Instructors	43
Secondary Schools	3
Secondary School Instructors	88

Top Ten Taxpayers in the City of Cottage Grove

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>
Wal-Mart Stores, Inc.	\$ 5,802,322
Village Green Resort, LLC	\$ 5,093,242
Spring Investments, LLC	\$ 4,934,309
Sunrise Ridge, LLC	\$ 4,531,594
Safeway Stores, Inc.	\$ 4,480,599
Northwest Natural Gas	\$ 4,336,000
K & M Holdings, LLC	\$ 3,743,264
Gregory Falk, LLC	\$ 3,656,560
Magnolia Gardens Assisted Living	\$ 3,334,144
Charter Communications	\$ 3,093,300

Ten Year Statistics

<u>Year</u>	<u>Assessed Value</u>	<u>Population</u>	<u>School Enrollment</u>
2000-01	\$319,684,080	8475	2726
2001-02	\$308,531,233	8670	2766
2002-03	\$360,319,572	8730	2768
2003-04	\$338,331,809	8910	2803
2004-05	\$349,406,767	9010	2827
2005-06	\$400,236,137	9110	2714
2006-07	\$426,789,165	9275	2724
2007-08	\$444,250,454	9345	2716
2008-09	\$483,168,933	9445	2835
2009-10	\$525,779,935	9705	2635

Petty Cash

Oregon Revised Statute 294.465 requires that each petty cash account and the amount thereof be listed in the budget document. The City of Cottage Grove has the following cash accounts:

Finance Tills	\$750
Finance Petty Cash	\$200
Library Till	\$ 40
Police Department Petty Cash	\$100
Public Works Petty Cash	\$200
Golf Course Tills	\$700



BUDGET PROCESS AND CALENDAR

The process followed in the preparation of this budget complies with the Local Budget Law established by the State of Oregon (ORS Chapter 294). This process also applies to the Urban Renewal Agency's budget. The process and calendar are as follows:

Phase I – Budget Request

In this phase the Department Heads submit their needs for staffing, materials, and supplies. They also provide the text portion for their operations. The finance department computes the wages and benefits for all departments, except public works.

<u>Calendar</u>	<u>Process</u>
February 2011 Appoint Budget Officer ORS 294.331	The City Charter establishes the City Manager as the Budget Officer. The City Manager establishes the priorities for FY 2011-12 as well as identifies issues to be addressed by this year's budget.

Phase II – Budget Proposal Phase

The proposal phase entails reviews by the City Manager and Finance Director with each Department manager. Financial requests are reviewed for changes and inconsistencies from prior years. Increases/decreases are explained. The City Manager decides which additions/deletions are approved and provides guidance on the narrative and financial portions of each fund. During this phase the capital projects are also reviewed and all funds are balanced. At the conclusion of this phase the proposed budget document is prepared for printing and compilation.

<u>Calendar</u>	<u>Process</u>
Mar.-April 2011 Proposed Budget ORS 294.331	The Finance Director and City Manager meet with each department manager to review budget requests and ask questions about changes, enhancements, budget variances, and performance measures.
May 2011 Notices of Budget Committee Meeting ORS 294.401	Required public notices are published in the local newspaper no more than 30 days before the first meeting. The City Manager's proposed budget is finalized and submitted to the Budget Committee Members for review and consideration prior to the first meeting. At least five days after the first public notice, but no less than five days before the first meeting, a second notice is published.

Phase III – Budget Approval Phase

During the Approval phase, the budget committee meets and is presented with the Budget Message from the City Manager. The Committee has the responsibility to evaluate the proposed budget and may make changes as they deem necessary. At the completion of their review, they are required to take formal action to approve the budget and refer it to the City Council for adoption.

<u>Calendar</u>	<u>Process</u>
May 2011 Budget Committee Meets ORS 294.401 ORS 294.406	Budget Committee meets to receive the FY 2011-12 Budget Message, to discuss funding issues, and to take public input. When the Committee is satisfied with the budget, including any deletions or additions, the proposed budget is approved.

Phase IV – Budget Adoption

The fourth and final phase of the process is adoption. The City Council may make additional changes if desired, within limitations set by statute, and then adopts a resolution to appropriate expenditures by fund, and set a tax levy.

<u>Calendar</u>	<u>Process</u>
June 2011 Publish Budget Summary & Notice of Budget Hearing ORS 294.421	After the Budget Committee has approved the proposed budget, a summary of the budget and a notice of the Budget Hearing to be held before the City Council is published in the local newspaper, five to thirty days before a public hearing for adoption.
Last Council Meeting In June 2011	A public hearing before the City Council is held to allow citizens to comment on the approved budget. After the hearing, the City Council may adopt the budget with no changes or they may make additions and reductions within certain limitations. A resolution is adopted making the appropriations and levying taxes.
July 15, 2011	The adopted budget for fiscal year 2011-12 becomes effective July 1, 2011. Certain reports, forms, and documentation are provided to the County Assessor's office by July 15.

BUDGET/FINANCIAL POLICIES

The development and eventual implementation of this budget are guided by the following policies:

OPERATING BUDGET POLICY

Personal Services –

Comply with existing union/association agreements, making sure the total compensation package is comparable to similar positions and communities.

Materials and Services –

Adopted increases for materials and services are targeted to remain level or increased only after substantiation and demonstration of need by the department manager.

Capital Outlay –

Capital outlay is reviewed on a case-by-case basis. Equipment requests are discussed with the City Manager.

Current Operating Revenues -

Current operating revenues will be sufficient to support current operating expenditures. Fund balance appropriated shall not exceed an amount that management can reasonably expect to save during the year.

Debt or Bond Financing-

Debt or Bond financing will not be used to finance current non-capital expenditures. Transfers to debt service for scheduled principal and interest payments, as well as estimates for new issues are estimated and included in the appropriate fund.

Performance Measures –

The City will continue to develop and integrate performance measures and productivity indicators with the annual budget.

Risk Management –

The City will continue to develop the risk management program to provide for protection against loss and a reduction in exposure to liability. The comprehensive safety program will also be enhanced to minimize the City's exposure to liability and thereby reduce the number of claims filed.

Balanced Budget –

The requirement of local budget law is such that the sum of each fund's resources equal its appropriations and unappropriated ending fund balance.

Accounting Standards –

It is the City's policy that the operating budget be prepared in accordance with Generally Accepted Accounting Principles.

REVENUE POLICY

Assessed Valuation –

Shall be estimated based on historical trends and growth patterns in a conservative manner.

Fees –

The City sets fees that will maximize user charges in lieu of Ad Valorem Taxes for services that can be individually identified and where the costs are directly related to the level of service:

- a. To the extent possible, user charges for water, sewer, and storm drainage will be sufficient to finance all operating, capital and debt service costs for said services.
- b. The Community Center will operate in a manner such that 10% of budgeted operating costs will be financed through user charges.
- c. Golf Course operations and maintenance will be funded from user charges for all programs for which it is practical to charge. Fees will represent at least 100% of the operating and debt service costs.
- d. Building and code enforcement activities will be funded through user charges in the form of building permits, inspections, and plan review fees. These fees should represent 100% of operating costs.
- e. To the extent practical, any general city service, which is of a higher level or benefits specific recipients, shall be supported by user fees designed to recover costs from such recipients.
- f. Where user fees are based on cost recovery, said costs shall be reviewed annually and fees adjusted as practicable.

DEBT POLICY

Capital Projects –

Financing for capital projects through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the project.

General Obligation Bonds –

The general obligation debt of the City will not exceed 3% of the real market value of all taxable property within City boundaries as provided in ORS 287.004.

Debt Service –

Total debt service on tax-supported debt of the City will not exceed 15% of total general government operating revenue.

Bond Rating –

The City will maintain its financial condition so as to maintain a minimum AA bond rating.

Avoidance of Unfunded Liabilities –

The City's debt policy will be comprehensive and the City will not knowingly enter into any contracts creating significant unfunded liabilities.

RESERVE POLICY

Unappropriated Fund Balance –

The City will maintain an unappropriated fund balance of 8% of fund operating budgets (excluding capital outlay). These funds will be used to avoid cash-flow interruptions, generate investment interest income, eliminate need for short-term borrowing, and assist in maintaining an investment-grade bond rating.

Contingency –

The City will establish a contingency in each operating fund to provide for unanticipated expenditures of nonrecurring nature or to meet unexpected increases in service delivery costs. The contingency amount will be budgeted at 5% of the fund revenues estimated for that fiscal year. The contingency funds cannot be spent without an action by the City Council.

ACCOUNTING POLICY

Accounting System –

The City will establish and maintain the accounting system in accordance with Local Budget Law and Generally Accepted Accounting Principles. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis.

Audit –

An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements, with a management letter detailing areas that need improvement if required. Full disclosure will be provided in the financial statements and bond representations.

The City's Comprehensive Annual Financial Report (CAFR) will be prepared according to the standards necessary to obtain the Certificate of Achievement of Excellence in Financial Reporting from GFOA and submitted each year for recognition.

BUDGET AMENDMENT PROCESS

Procedures to be followed to amend the budget as events occur after budget adoption is set forth in Oregon Local Budget Law. The type of event determines the procedure to be followed.

The adopted budget appropriates certain amounts for contingencies in each fund to be used at the discretion of the governing body. Contingencies in each fund can only be appropriated for specific unforeseen events by approval of a resolution by the City Council. Specific appropriations of contingencies may include funding for service level changes, unforeseen catastrophic events, or redirection of resources.

State law allows the adoption of a supplemental budget. When the supplemental budget will adjust a current fund's budget by ten percent or less of that fund's expenditures, the supplemental budget can be acted on by the City Council at a regularly scheduled meeting. If the supplemental budget includes any changes greater than ten percent in any fund, a public hearing must be held to adopt the supplemental budget.

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.

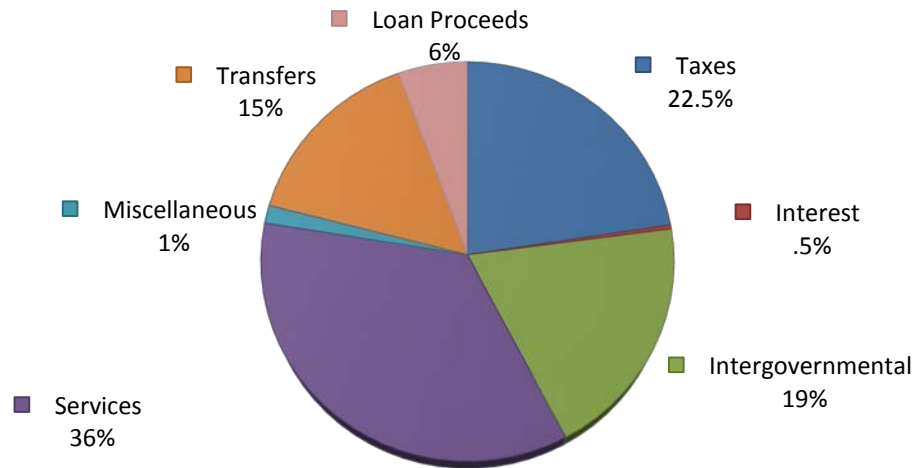
SUMMARY OF RESOURCES AND REQUIREMENTS

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.

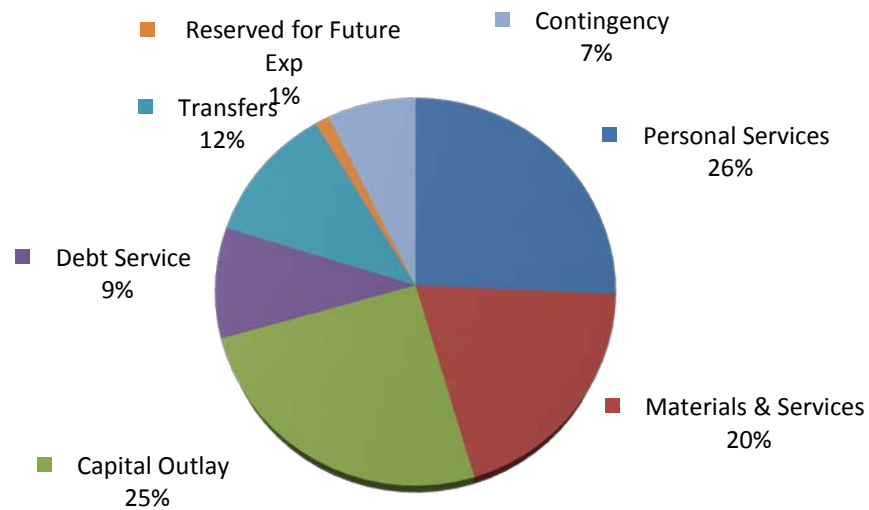
BUDGET SUMMARY - ALL FUNDS COMBINED

	Actual 2008-09	Actual 2009-10	Adopted 2010-11	Proposed 2011-12	Approved 2011-12	Adopted 2011-12
RESOURCES:						
Taxes	3,908,832	4,303,879	3,878,280	4,199,000	4,199,000	4,199,000
Interest	169,520	55,528	40,853	58,105	58,105	58,105
Intergovernmental	911,067	1,682,477	1,694,041	3,609,527	3,609,527	3,678,327
Services	5,386,887	6,066,827	6,041,525	6,200,461	6,200,461	6,200,461
Miscellaneous	1,440,802	746,093	680,558	612,600	612,600	612,600
Transfers	1,883,445	2,782,627	2,915,445	2,855,648	2,855,648	2,855,648
Assessments						
Loan proceeds	1,867,577	603,972	1,176,690	1,043,600	1,043,600	1,043,600
Beginning fund balance	8,716,566	6,558,877	6,219,825	6,980,096	6,980,096	6,980,096
Total Resources	<u>24,284,696</u>	<u>22,800,280</u>	<u>22,647,217</u>	<u>25,559,037</u>	<u>25,559,037</u>	<u>25,627,837</u>
REQUIREMENTS:						
Personal services	5,770,031	5,679,481	6,062,795	6,440,138	6,440,138	6,440,138
Materials and services	4,125,441	3,977,766	5,380,474	4,929,056	4,929,342	4,998,142
Capital outlay	3,722,886	874,031	3,018,955	6,310,115	6,310,115	6,310,115
Debt service	1,814,837	2,734,356	2,727,800	2,322,275	2,322,275	2,331,855
Interfund transfers	1,883,445	2,782,627	2,847,553	2,896,723	2,896,723	2,887,143
Reserved for Future Exp				299,701	299,701	299,701
Contingencies			1,946,154	1,848,029	1,847,743	1,847,743
Total Requirements	<u>17,316,640</u>	<u>16,048,261</u>	<u>21,983,731</u>	<u>25,046,037</u>	<u>25,046,037</u>	<u>25,114,837</u>
Ending Balance	6,968,056	6,752,018	663,486	513,000	513,000	513,000
Requirements + End. Bal	<u>24,284,696</u>	<u>22,800,280</u>	<u>22,647,217</u>	<u>25,559,037</u>	<u>25,559,037</u>	<u>25,627,837</u>

All Funds - Budgeted Sources of Revenue (2011-12)



All Funds - Budgeted Categories of Expenses (2011-12)



SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2011-12

	General	Street	Assessment
RESOURCES			
Property taxes	\$ 3,794,000		
Other taxes	\$ 80,000	\$ 325,000	
Licenses, franchise fees & permits	\$ 392,275		
Fines & Forfeitures	\$ 109,000		
Other governments	\$ 1,227,293	\$ 850,575	
Charges for services	\$ 436,201		
System development fees			
Interest earnings	\$ 14,500	\$ 1,000	\$ 750
Miscellaneous	\$ 117,600	\$ 1,500	
Loan Proceeds			\$ 963,600
Revenue Subtotal	\$ 6,170,869	\$ 1,178,075	\$ 964,350
Interfund transfers			
Beginning fund balance	\$ 1,450,000	\$ 349,025	\$ 150,075
Total Resources	\$ 7,620,869	\$ 1,527,100	\$ 1,114,425
REQUIREMENTS			
Personal Services	\$ 3,557,030	\$ 283,165	
Materials & Services	\$ 1,377,033	\$ 432,610	\$ 153,600
Capital Outlay	\$ 806,250	\$ 462,740	\$ 960,825
Debt service	\$ 237,790		
Requirements Subtotal	\$ 5,978,103	\$ 1,178,515	\$ 1,114,425
Interfund Transfers	\$ 804,137	\$ 123,110	
Contingencies	\$ 328,629	\$ 225,475	
Unappropriated	\$ 510,000		
Total Requirements	\$ 7,620,869	\$ 1,527,100	\$ 1,114,425

Police Communication	Bicycle & Footpath	Building Inspection	Small Business Loan	Housing Rehabilitaiton	Narcotics Forfeiture	Industrial Park
		\$ 296,200				
\$ 138,039	\$ 4,680					
\$ -						
\$ 50	\$ 75	\$ 400	\$ 55	\$ 3,000	\$ 920	\$ 4,000
\$ 138,089	\$ 4,755	\$ 296,600	\$ 55	\$ 3,000	\$ 920	\$ 4,000
\$ 429,583	\$ 39,300					
\$ 76,600	\$ 9,020	\$ 29,165	\$ 9,565	\$ 443,835	\$ 184,000	\$ 461,000
\$ 644,272	\$ 53,075	\$ 325,765	\$ 9,620	\$ 446,835	\$ 184,920	\$ 465,000
\$ 548,403		\$ 52,950			\$ 16,065	
\$ 79,289	\$ 19,655	\$ 271,629	\$ 9,620	\$ 446,835	\$ 42,935	\$ 102,170
\$ 5,000	\$ 8,000				\$ 37,500	
\$ 9,580	\$ 19,300					\$ 103,420
\$ 642,272	\$ 46,955	\$ 324,579	\$ 9,620	\$ 446,835	\$ 96,500	\$ 205,590
		\$ 1,186			\$ 1,265	\$ -
\$ 2,000	\$ 6,120				\$ 87,155	\$ 218,614
						\$ 40,796
\$ 644,272	\$ 53,075	\$ 325,765	\$ 9,620	\$ 446,835	\$ 184,920	\$ 465,000

SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2011-12

		Water	Wastewater	Storm
RESOURCES	Property taxes			
	Other taxes			
	Licenses, franchise fees & permits			
	Other governments	\$	-	
	Fines & Forfeitures			
	Charges for services	\$ 1,410,140	\$ 1,103,855	\$ 179,975
	System development fees			
	Interest earnings	\$ 1,500	\$ 750	\$ 350
	Miscellaneous	\$ 17,500	\$ 465,000	\$ 400
	Loan Proceeds			
	Revenue Subtotal	\$ 1,429,140	\$ 1,569,605	\$ 180,725
	Interfund transfers			
	Beginning fund balance	\$ 409,700	\$ 152,215	\$ 111,200
	Total Resources	\$ 1,838,840	\$ 1,721,820	\$ 291,925
REQUIREMENTS				
	Personal Services	\$ 864,815	\$ 905,970	\$ 211,740
	Materials & Services	\$ 568,145	\$ 651,020	\$ 38,115
	Capital Outlay			
	Debt service			
	Requirements Subtotal	\$ 1,432,960	\$ 1,556,990	\$ 249,855
	Interfund Transfers	\$ 213,445	\$ 111,280	\$ 2,205
	Contingencies	\$ 192,435	\$ 53,550	\$ 39,865
	Unappropriated			
	Total Requirements	\$ 1,838,840	\$ 1,721,820	\$ 291,925

Water System Development	Wastewater System Development	Storm System Development	Parks System Development	Street System Development	General Reserve	Water Reserve
						\$ 1,173,920
\$ 10,000	\$ 21,250	\$ 7,500	\$ 4,500	\$ 12,500		
\$ 100	\$ 1,100	\$ 21,150	\$ 325	\$ 2,000	\$ 500	\$ 2,500
\$ 10,100	\$ 22,350	\$ 28,650	\$ 4,825	\$ 14,500	\$ 500	\$ 1,176,420
		\$ -			\$ 225,000	\$ 200,000
\$ 32,060	\$ 246,535	\$ 525,540	\$ 54,315	\$ 462,295	\$ 100,000	\$ 778,515
\$ 42,160	\$ 268,885	\$ 554,190	\$ 59,140	\$ 476,795	\$ 325,500	\$ 2,154,935
\$ 5,640	\$ 11,780	\$ 45,445	\$ 2,375	\$ 171,210	\$ 104,500	\$ 299,500
\$ 36,520	\$ 257,105	\$ 508,745	\$ 56,765	\$ 305,585	\$ 194,080	\$ 711,000
\$ 42,160	\$ 268,885	\$ 554,190	\$ 59,140	\$ 476,795	\$ 298,580	\$ 1,010,500
					\$ 26,920	\$ 784,560
					\$ -	\$ 359,875
\$ 42,160	\$ 268,885	\$ 554,190	\$ 59,140	\$ 476,795	\$ 325,500	\$ 2,154,935

SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2011-12

	Wastewater Reserve	Storm Drain Reserve	Debt Service	Special Trusts
RESOURCES				
Property taxes				
Other taxes				
Licenses, franchise fees & permits				
Other governments	\$ 1,457,740			
Fines & Forfeitures				
Charges for services	\$ 820,355	\$ 222,790		
System development fees				
Interest earnings	\$ 50	\$ 3,000	\$ 15	\$ 15
Miscellaneous	\$ 100			\$ 10,500
Loan Proceeds	\$ 80,000	\$ -		
Revenue Subtotal	\$ 2,358,245	\$ 225,790	\$ 15	\$ 10,515
Interfund transfers			\$ 1,961,765	
Beginning fund balance	\$ 263,170	\$ 672,835	\$ 2,485	\$ 6,946
Total Resources	\$ 2,621,415	\$ 898,625	\$ 1,964,265	\$ 17,461

REQUIREMENTS

Personal Services				
Materials & Services	\$ 71,130	\$ 87,860		\$ 6,046
Capital Outlay	\$ 1,524,735	\$ 426,850		\$ 8,415
Debt service			\$ 1,961,765	
Requirements Subtotal	\$ 1,595,865	\$ 514,710	\$ 1,961,765	\$ 14,461
Interfund Transfers	\$ 755,365	\$ 63,670		
Contingencies	\$ 11,280	\$ 320,245	\$ 2,500	\$ 3,000
Unappropriated	\$ 258,905			
Total Requirements	\$ 2,621,415	\$ 898,625	\$ 1,964,265	\$ 17,461

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).

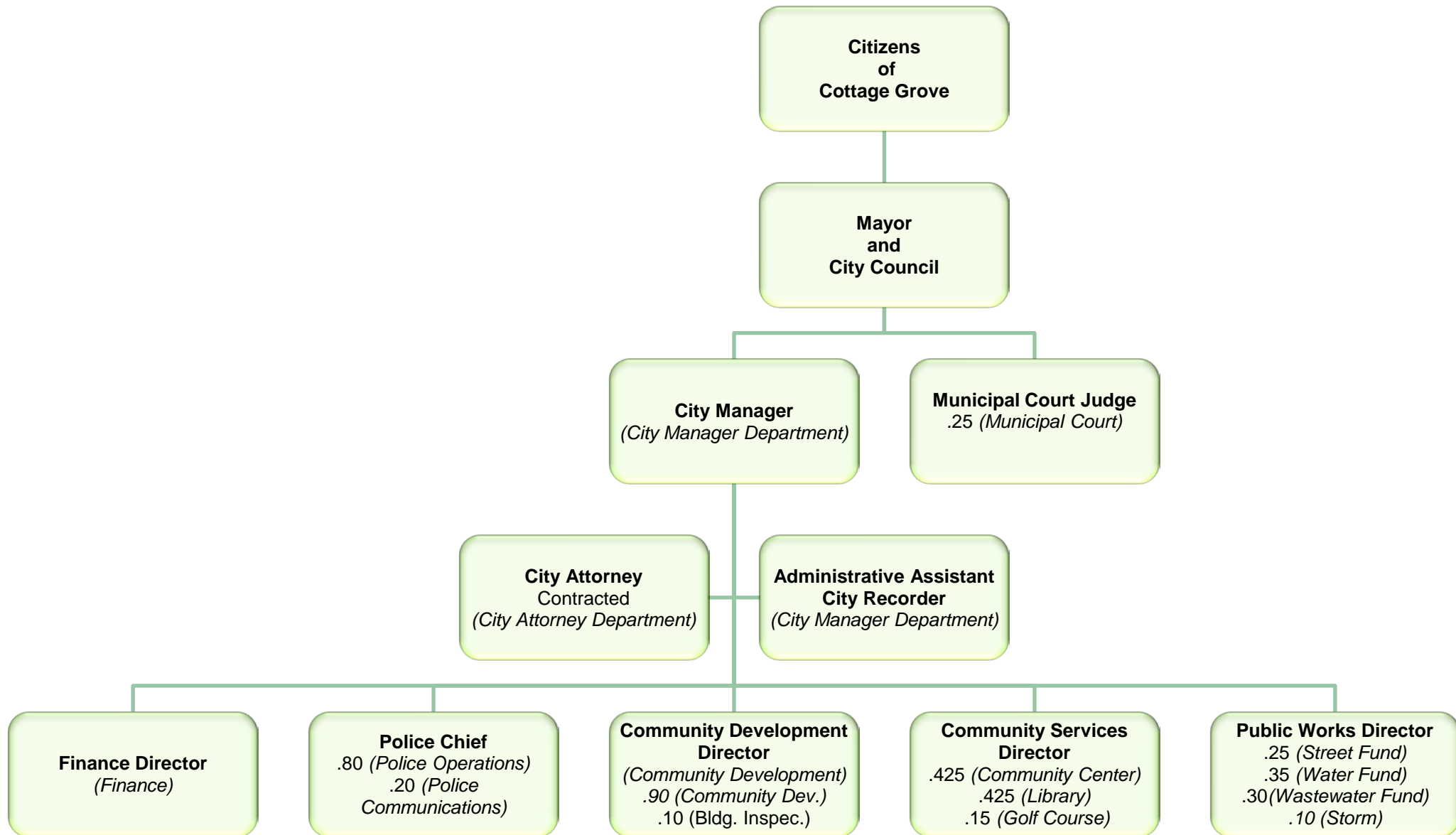
Abbreviation Legend

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

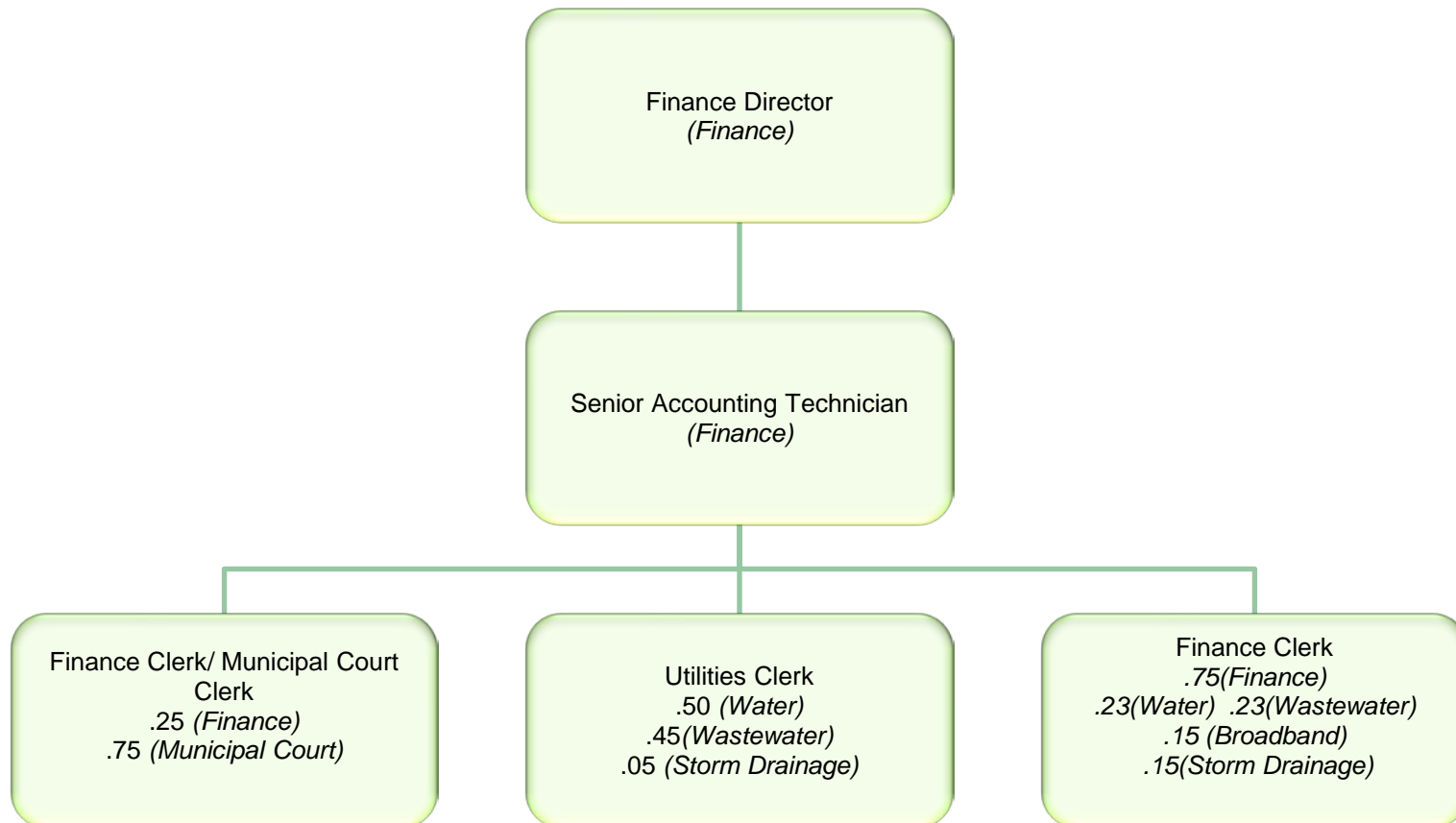
MW I,II,III – Maintenance Worker 1,2 or 3
Supr. – Supervisor
Supt. – Superintendent
Tech. - Technician
WTP – Water Treatment Plant
WTR – Water
WW – Wastewater
WWTP – Wastewater Treatment Plant

City of Cottage Grove, Oregon

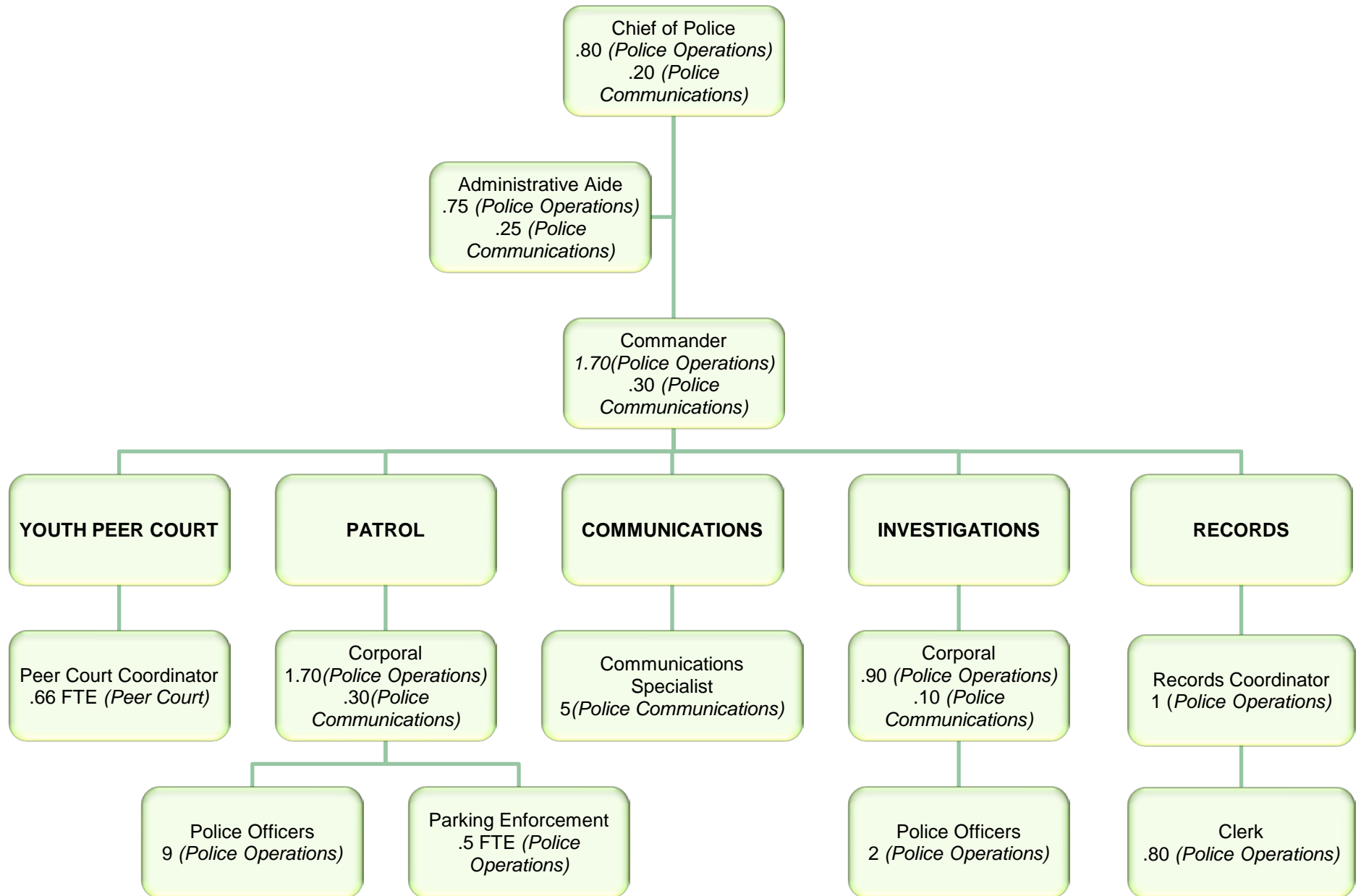
Organizational Chart



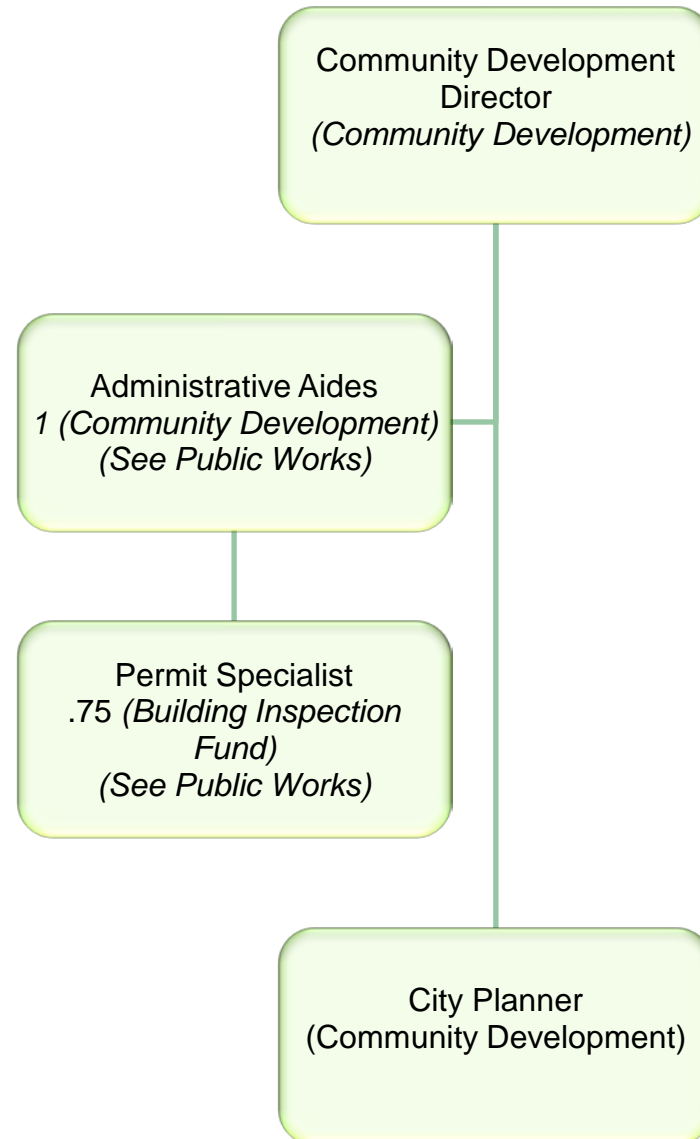
Finance Department



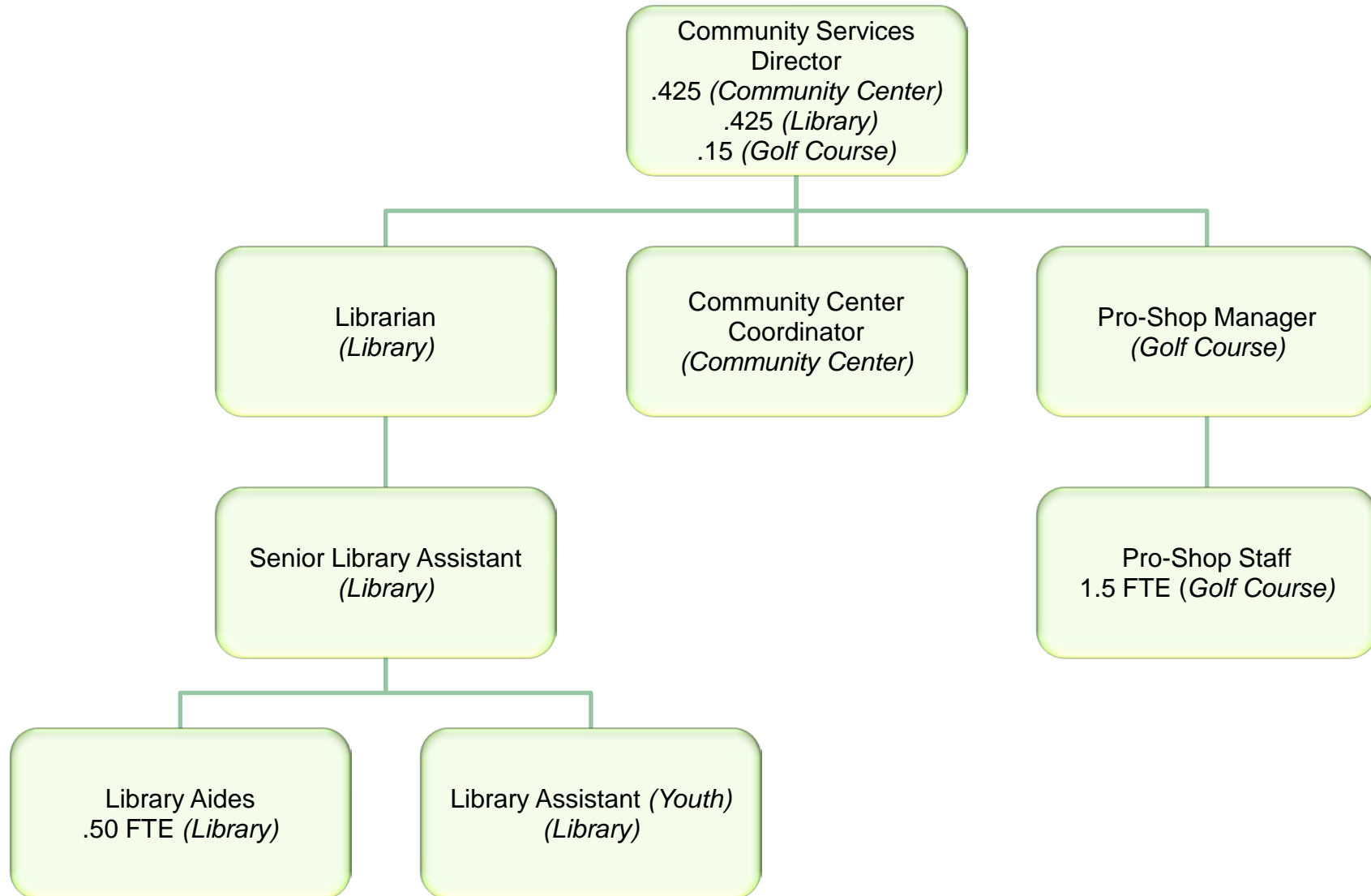
Police Department



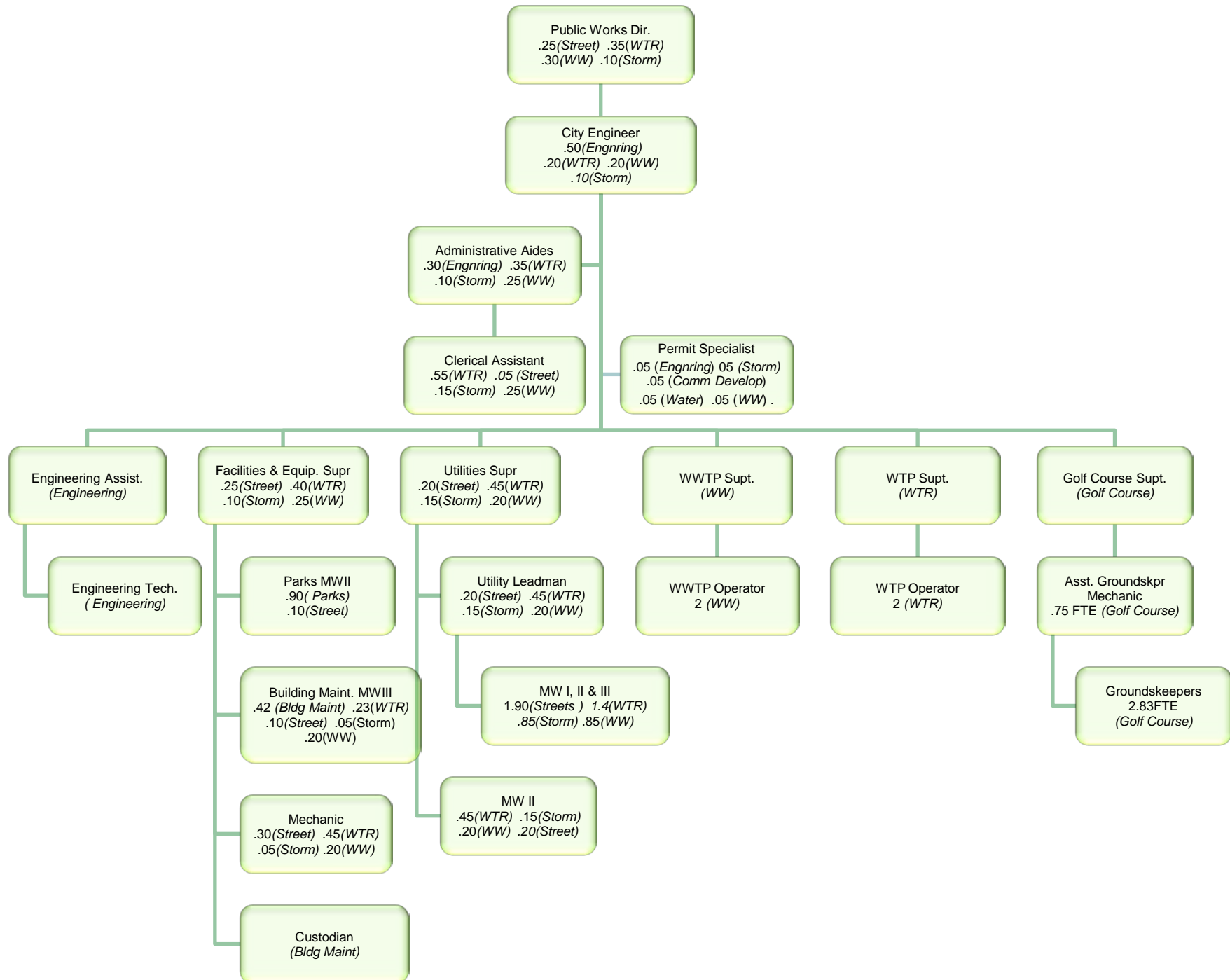
Community Development



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

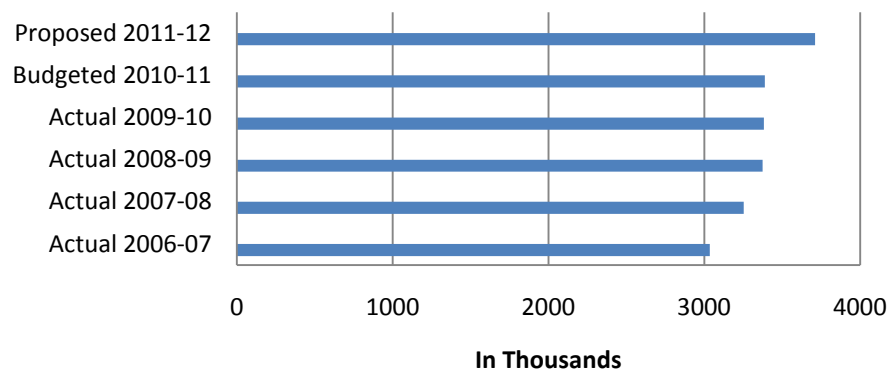
GENERAL FUND

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 48.7 % 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 2010-11 budget is based upon 2% growth in assessed value.

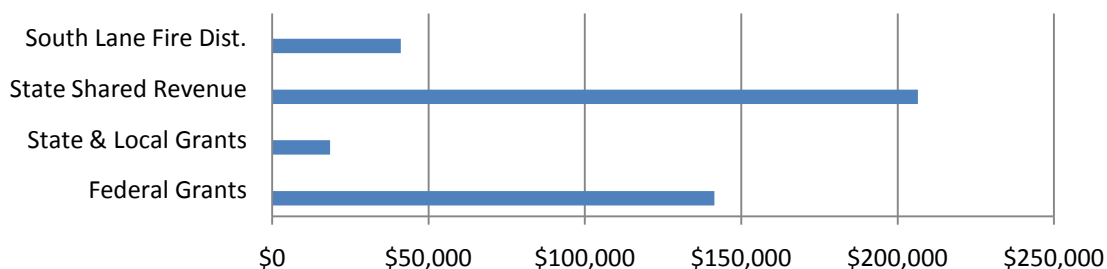
Taxes for 2011-12 will be billed late October 2011, and can be paid in thirds on November 15, February 15 and May 15. Discounts are offered to payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied 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 \$406,493, or 5.7% the fund's total. The revenues are allocated by various formulas.

Intergovernmental Revenue



Franchise fees are the fourth largest revenue source and comprise 5.4% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2011-12 budget is based upon trend analysis. The fees are based upon a percentage of net sales within city limits. The current percentages by utility category are:

Emerald People's Utility District – 5.29%
Charter Communications – 7.74%
Cottage Grove Garbage Service – 10.06%
Qwest – 12.9%
Natural Gas Northwest Natural Gas 14.97%
Pacific Power – 49.03%

The General Fund also receives Administrative Fees from a number of Enterprise Funds, Reserve Funds, Capital Project Funds, and the Urban Renewal District. The fees are allocated based on the amount of expenditures incurred in those funds the preceding year.

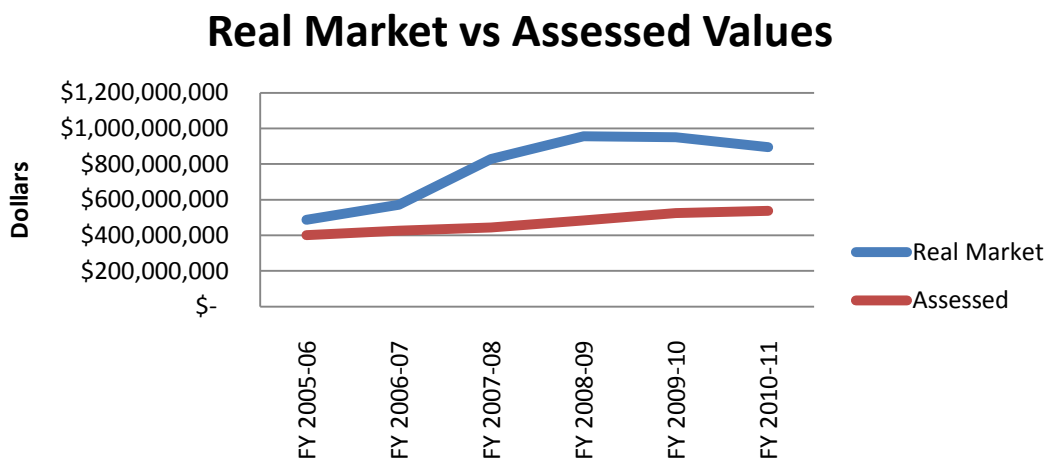
Certain departments provide services for which fees can be charged or fines can be assessed.

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 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.



The real market value at fiscal year-end 2010 was \$894,526,836; the assessed value was \$537,670,091; a difference of 39.89%.



**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY2011-12**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	105,205	105,205								105,205
ADMINISTRATIVE ASSISTANT	45,555	45,555								45,555
COMMUNITY COORDINATOR	42,790								42,790	42,790
FINANCE DIRECTOR	82,735			82,735						82,735
SENIOR ACCOUNTING TECH.	49,375			49,375						49,375
FINANCE CLERK	23,025			23,025						23,025
COURT/FINANCE CLERK	41,415		31,055	10,360						41,415
MUNICIPAL JUDGE -.25 FTE	24,135		24,135							24,135
POLICE CHIEF	86,735				69,385		17,350			86,735
ADMINISTRATIVE AIDE (POLICE)	43,695				32,700		10,995			43,695
POLICE COMMANDER -2 FTE	141,741				120,475		21,266			141,741
POLICE CORPORALS-3 FTE	177,765				159,975		17,790			177,765
POLICE OFFICERS-11 FTE	591,210				591,210					591,210
PARKING OFFICER-.5 FTE	10,405				10,405					10,405
RECORDS COORDINATOR	36,500				36,500					36,500
CLERK-.8 FTE	18,305				18,305					18,305
COMMUNICATIONS SPEC.- 5 FTE	213,555						213,555			213,555
TEMPORARY WORKER .13 FTE	5,680						5,680			5,370
PEER COURT COORD - .66 FTE	17,810					17,810				17,810
COMMUNITY SERVICES DIRECTOR - .85 FTE	58,700							29,350	29,350	58,700
LIBRARIAN	51,700							51,700		51,700
SENIOR LIBRARY ASSISTANT	41,400							41,400		41,400
LIBRARY ASSISTANT	37,455							37,455		37,455
LIBRARY AIDES - .5 FTE	14,585							14,585		14,585
TOTAL	1,961,476	150,760	55,190	165,495	1,038,955	17,810	286,636	174,490	72,140	
TOTAL FTE	37.16	2.00	1.00	2.85	19.15	0.66	6.15	3.925	1.425	

*FTE = Full Time Equivalents

**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY**

FY2011-12

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	86,727						17,345	13,009	21,682		8,673		17,345	8,673		86,727
WWTP SUPERVISOR	65,817													65,817		65,817
WATER PROD. SUPERVISOR	65,817							65,817								65,817
UTILITY MAINTENANCE SUPVR.	66,715						30,022		13,343		10,007		13,343			66,715
FLEET & FACILITIES MANAGER	67,601						23,660	3,380	13,520	3,380	6,760		13,520	3,380		67,600
CITY ENGINEER	74,710				37,355		11,207	3,736			7,471		11,207	3,736		74,712
ENGINEERING TECHNICIAN - 2 FTE	93,714				93,714											93,714
ADMIN. AIDE-CD	42,041	33,633			2,102		4,204						2,102			42,041
ADMIN. AIDE-PUB. WORKS	43,591	8,718			10,898		8,718	2,180			4,359		6,539	2,180		43,592
CLERICAL ASSISTANT-SHOP	38,622						17,380	3,862	1,931		5,793		7,724	1,931		38,621
CLERICAL ASSISTANT - CITY HALL	31,393	1,570			1,570		1,570				1,570	23,545	1,570			31,395
UTILITIES CLERK	38,622						19,311				1,931		17,380			38,622
CUSTODIAN	30,615			30,615												30,615
GOLF SHOP MANAGER	38,597														38,597	38,597
GOLF SHOP ASSISTANTS - 1.35 FTE	30,220														30,220	30,220
COMMUNITY SERVICES DIR. - .15FTE	69,031														10,355	10,355
FINANCE CLERK - 0.40 FTE	23,360					2,336	3,504				2,336		3,504			11,680
UTILITY MAINTENANCE-15 FTE	722,851		39,451	21,460			186,500	102,078	83,676	27,806	77,481		86,756	97,643		722,851
GOLF COURSE SUPERINDENTENT	54,546														54,546	54,546
GOLF ASST. SUPER/MECHANIC - 0.67 FTE	23,285														23,285	23,285
REGULAR PART TIME WORKER - GOLF - 2.83 FTE	52,636														52,636	52,636
REGULAR PART TIME WORKER - NON GOLF - 0.69 FTE	12,528		6,264						6,264							12,528
TEMPORARY WORKER - GOLF - 0.40 FTE	7,140														7,140	7,140
TEMPORARY WORKER - NON GOLF - .46 FTE	8,160		1,683						1,734		1,683					5,100
COMMUNITY DEVEL. DIRECTOR	84,510	76,055										8,455				84,510
CITY PLANNER	62,625	62,625														62,625
TEMPORARY WORKER - PLANNING - 0.48 FTE	10,000	10,000														10,000
TOTAL	1,945,475	192,601	47,398	52,075	145,639	2,336	323,421	194,062	142,150	31,186	128,064	32,000	180,990	183,360	216,779	
TOTAL FTE	41.02	3.43	1.34	1.42	2.85	0.15	6.56	3.62	2.89	0.60	2.65	0.85	3.68	3.35	7.63	
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															