

2009-10

ANNUAL BUDGET





ANNUAL BUDGET
FISCAL YEAR 2009-2010

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City of Cottage Grove, Oregon

2009-2010 Annual Budget

BUDGET COMMITTEE MEMBERS

City Council

Gary Williams, Mayor

Thomas Munroe, Council President

Wayne Clark

Diane Conrad

Mike Fleck

Lynn Miller

Heather Murphy

Citizen Members

Lindsey Haskell

Eric Johnson

Michael LaBorde

Matt Parsons

Robert Taylor

Clifton Wilson

Ralph Zeller

City Manager

Richard Meyers

Management Staff

Pete Barrell, Community Services Director

Michael Grover, Police Chief

Roberta McClintock, Finance Director

Howard Schesser, Community Development Director

Jan Wellman, Public Works Director





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May 19, 2009

Dear Mayor, City Council and Budget Committee:

I am pleased to present the 2009-10 Proposed Budget for your consideration. This budget document has been carefully put together to address the challenges and issues that the community is facing. During challenging economic times maintenance of municipal services becomes even more important to first, ensure the safety and welfare of our citizens and second, aid in a swift recovery. In order to achieve these two objectives we must continue to provide quality municipal services at the lowest possible cost to the citizens of Cottage Grove .

In order to maintain the services necessary to achieve these objectives the Proposed Budget has made efforts to maintain expenditures at or below current levels and reduce or eliminate non-critical spending. These efforts have allowed us to continue to contribute to reserves, accomplish essential projects, concentrate on core services and implement strategic plans without reducing services to the public.

Since we are unsure how other governmental agencies or organizations are going to address the challenges of the economy, we must carefully consider the function and role the City will play as we consider the budget. Caution must be taken if the City is going to step up to perform functions or services previously not contained in the City's budget. Many of those services are important to the community, but what impact will it have on other municipal functions or services? The City Council and Budget Committee should be very proud that the City's prudent budgeting practices have provided the opportunity to even consider undertaking new or expanded services.

The 2009-10 Proposed Budget contains some format changes and new information that will hopefully make the budget document a stronger financial guide, while also making the document easier to understand. We have grouped departments together within the General Fund to make true costs for functions easier to identify. We have begun efforts to include more useful narrative or commentary on departments or functions. Included in the information are initial attempts to provide some measurements that can be used to demonstrate the level of performance. We have also compiled a list of the underlying principles or policies that have guided the formulation of the budget. The document also contains a glossary, list of acronyms and a completely rewritten budget overview. The 2009-10 Budget Document is bigger than in previous years. It was not our intent to make it larger. Our intent was to provide a document

that would provide the background and detailed information for any citizens to be able to understand the budget document. Through this year's budget process and future years we will continue to refine the information.

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. A more detailed discussion of the budget can occur as the Budget Committee reviews each fund. Attached is the 2009-10 Proposed Budget for the City of Cottage Grove. As required by Oregon Law, it is a balanced budget.

The 2009-10 Proposed Budget expenditures for all funds total \$25,233,408 down \$2,624,108 from the previous year's budgeted expenditures. This makes the 2009-10 Proposed Budget the lowest budget since 2003-04. Much of the reduction is from completion of the major treatment facility construction projects. However, the 2009-10 Proposed Budget does contain some significant expenditures that are funded from grants or other funding.

Personnel, Salaries and Benefits

Some minor adjustments were made in personnel to assist with maintaining expenditures. The Proposed Budget contains no layoffs. Every effort was made to maintain the workforce to assist with the local economy. Two positions were eliminated from the budget without creating layoffs. One position was a water plant operator that was moved to another open position. We no longer need four operators since we no longer operate the Layng Creek Water Treatment Plant. We will be operating the new Row River Water Treatment Plant with three operators. After all the retirements and staff changes at the Wastewater Treatment Plant we are back to three operators. Additionally, some hours for temporary workers were reduced.

Salaries for non-represented employees were budgeted with a 0% Cost of Living Adjustment. Negotiations are nearly complete with the Laborers Bargaining Unit to accept a one-year 0% COLA as well. Brief negotiations were attempted with the Police Guild to consider a 0% COLA for the remaining year of their agreement. However, the guarantees and concessions requested by the Guild were more costly than the savings from a 0% COLA from the unit. The Police Guild will be receiving a 2% wage increase pursuant to their existing bargaining agreement.

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 \$3,325,000 of collectable tax revenue, down slightly from the 2008-09 Budget. The budgeted revenue has been estimated to account for possible increases in delinquent property taxes as well as a slight increase of assessed values. Again it is not anticipated that the assessed values will be impacted by the decline in housing prices because assessed values are generally well below the Real Market Values. However we did take the conservative approach and estimated the assessed value would only grow by 2%. Assessed values can continue to increase as long as it is below the Real Market Value.

Budgeted expenditures within the General Fund are \$7,482,800 down considerably from the budgeted expenditures of the 2008-09 Budget. The South Lane Mental Health Community Development Block Grant and a Parks grant for Bohemia Park, which may be awarded, are accounted for in the General Fund Budget again. The amounts are less for both than in previous years. No major new revenue is contained in the General Fund. The General Fund continues the contribution to the General Reserve Fund for capital improvements while also maintaining a contingency and unappropriated ending fund balance.

The Proposed Budget takes a conservative approach to budgeting revenue received from the State in the General Fund. The State of Oregon is projecting a \$3.8 Billion shortfall in their next biennial budget. Because of the shortfall the security of State Shared Revenues, Liquor Tax and Cigarette Tax is questionable. The budget has been prepared with the revenues included; however we raised the contingency by an amount equal to the State revenues in case the funding disappears.

We have organized the General Fund Departments into categories to help see the costs associated with similar functions. All the administrative functions are together, public safety functions, police and courts are together. I hope this helps make it easier to see the full cost of those categories. Two new departments were also added to the General Fund. The Broadband Services Department was created to account for activities associated with the development of broadband within the community. The Municipal Court Support Services Department was created to account for expenses associated with Municipal Court but that support the functions but are not under the direction of the court.

Special Revenue

The Street Fund continues to slowly recover as no projects are completed allowing funds to accumulate. Motor Vehicle Fuel sales seem to have rebounded a little and as such we have seen a slight increase in local gas tax collections. Local and State Motor Vehicle Fuel tax revenue is shrinking to only cover the costs of routine maintenance and street sweeping. Additional funding for road projects will need to be considered soon. The Legislature is considering a large transportation funding package that may include an increase in the State Gas Tax. A portion of that increase would be going to local governments. However, it should be noted that gas tax increases will not resolve the transportation funding issues. As consumption decreases revenue does as well, yet the roads continue to be used and require maintenance and replacement.

The Street Fund does include the \$202,190 that is a part of the American Recovery and Reinvestment Act (Economic Stimulus) money for road projects. The project should be underway with the required design and engineering beginning soon.

The 2009-10 Proposed Budget accounts for the Chambers Covered Railroad Bridge grant from the National Historic Covered Bridge Preservation Program in the Bicycle and Footpath Fund. The work on design and research has begun. Actual dismantling and reconstruction should begin this summer. The General Reserve Fund and the Trust Fund are providing the matching funds of about \$155,000. The bridge restoration project is being funded out of the Bicycle and Footpath fund, because the bridge will likely become a pedestrian/bicycle bridge once it is restored. Funds donated through the "Round-up for the Bridge" program are being collected in the Trust Fund.

Enterprise Funds

Enterprise Funds are those funds that are operated similar to a business where the operations of the fund are supported by the fees or charges for the services. The Water and Wastewater budgets were prepared with a 1% consumption rate increase this year. The Storm Drainage budget was prepared with a 3%

increase. The Water Debt Surcharge would remain the same. An increase in the Wastewater Debt Surcharge of \$2.50 is required to meet debt agreement requirements and the Storm Drainage Surcharge is proposed to be increased by \$1.00 to meet future project needs. The proposed rate adjustments would increase an average customer's total bill by about 4.9%.

Water. The rate increase would increase the base use charge for water from \$13.89 for the first 1,000 gallons to \$14.03. Each additional 1,000 gallons of water usage would increase from \$1.39 to \$1.40. The rate increases will generate an additional \$12,500 for the Water Fund.

Wastewater. The rate increase would change the base use charge for wastewater from \$14.09 for the first 1,000 gallons to \$14.23. The disposal rate for each additional 1,000 gallons would increase from \$1.40 to \$1.41. The rate increase would only generate additional revenue estimated at \$10,000 for the Wastewater Fund.

The major increase this year in utility rates is the Wastewater surcharge, an increase of \$2.50. In Fiscal Year 2004-05 the Wastewater Reserve Fund paid a share of the debt for the construction of the new shop facility. City Staff accounted for and appropriately recorded the payment from the Wastewater Reserve Fund. However, the auditors did not. The following year and subsequent years the audits over reported the amount of money in the Wastewater Reserve fund. The Wastewater construction budgets and financing packages were prepared using the incorrect numbers. This year, the auditors corrected the error. As a result, the Wastewater Reserve Fund is in violation of our loan agreement, with an insufficient reserve in the fund and the surcharge is not generating enough to cover the debt payment and establish the reserve at the required level. To raise the required reserve by the end of the year the surcharge would have to be increased by \$ 3.70. The surcharge would need to be increased by an additional \$1.25 to cover the annual debt costs. City Staff has contacted the State loan officials and received approval to raise the required reserve over the course of 3 years, reducing the monthly impact of the surcharge increase to a \$1.25. Once the required reserve is reestablished, the surcharge rate could be reduced to a level that would cover only the debt payment requirements. Over the course of the 3 years additional dwelling units will be constructed and will increase revenue into the reserve as well.

The Golf Course continues to operate at a level that pays for its operation and debt. Golf Course fees will be evaluated periodically throughout the 2009-10 Budget Year for adjustments to remain consistent with the market. Staff has been carefully monitoring the revenues at the Golf Course to determine any impact from the economy and interestingly, usage at the course has increased from the previous year. We do not have enough information to determine if the increase is due to weather conditions allowing for more play or if we are experiencing an increase in play as a result of our lower rates. Staff has reported that more out of town visitors are using our course, apparently as an alternative to more expensive courses. We will continue to monitor the usage of the course during the summer months.

Storm Drain. The Storm Drain Utility fee would increase from \$3.58 to \$3.69. The storm drainage improvement surcharge would increase from \$3.00 to \$4.00. The storm drain increase is estimated to generate an additional \$4,300 for storm drain maintenance and operations. The Storm Water Master Plan has been completed and identified 26 major projects that require attention. The City has put together the top four projects and is looking for funding to cover the estimated cost of \$2.77 million. The City has submitted an application for federal funding to help with the top four projects. However, we had to scale the projects back to only two projects because we would not be able to fund the required match without a

major rate increase. Increasing the storm drainage improvement surcharge by \$1 will ensure that we will have the match available to complete two projects with federal money.

With the above utility increases an average monthly bill, based on consumption of 6,000 gallons, including all surcharges, would increase from \$79.96 to \$83.95.

Industrial Park. The current economy has taken a toll on the industrial park properties. We have foreclosed on one property and one was returned to the City in lieu of foreclosure. We have a possibility of two more foreclosures. Currently we have money accumulated in the fund to cover several years of debt payments. We have received an order from USDA to pay their entire loan balance off. They cite a provision in the loan agreement that states the USDA can order the entire loan due and payable even though there is an established 40 year payment schedule. If the USDA loan was paid in full, we would not have the funds to make the two other state loans payments or pay the inter-fund loan from Water SDC Fund. Additional foreclosures would create a hardship for the industrial park operations. Since the City is carrying the financing on all the lots, maintaining a balance in the fund to cover several years of debt payments is wise. We have explained our needs and concerns to the USDA and will continue to make the annual payments.

Reserve Funds

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

This Proposed Budget includes an active General Reserve Fund that will be continuing improvements throughout City facilities. The major projects funded are: the matching funds for the Chamber Railroad Bridge Grant, renovating the City Jail, and painting the Centennial Covered Bridge. Funds have also been set aside for the possible purchase of property adjacent to Coiner Park. A variety of smaller projects and equipment replacements are also included. A number of major maintenance projects were not funded this year because the reserve fund is not sufficient. Projects such as, replacement of the 30 year old City Hall HVAC System, replacement of restroom fixtures in City Hall, painting the exterior of the Community Center, handicap door openers, City Hall parking lot, Coiner Park parking lot, are not being funded and will wait for a future year. Continued efforts must be made to maintain General Fund transfers into the General Reserve at least at the level proposed to ensure the City's ability to perform required maintenance and upkeep of the community's assets. In the utility reserve funds, only the Water Fund is contributing funds to its respective reserve fund. Although the surcharge revenue goes into the appropriate reserve fund, the surcharges have been calculated to cover only debt costs (principle & interest) for the loans to fund the recent improvements. Additional contributions should be made into the reserves to maintain the valuable equipment and facilities.

System Development Charge Funds

System Development Charge Funds continue funding for the consultant to complete the SDC methodology study. The System Development Charges have not been reviewed and evaluated since the SDCs were established in 1995. Changes within the community and projects warrant a complete evaluation of the SDCs and the study should be complete very soon.

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 is paid for out of the surcharges in the utility bills. General Fund debt for park land and the broadband project are currently included in the General Fund.

Trust Funds

The Trust Funds have been increased to include donations for the Chambers Railroad Bridge. The “Round up for the Bridge” is generating about \$300 a month and those funds are placed in the Trust Fund to be held specifically for the bridge project. The Trust Fund for the bridge was also budgeted to reflect other donations or funding that may be received for the project.

Urban Renewal

This Proposed Budget has been prepared with no tax revenue from the Row River Urban Renewal District tax levy. The urban renewal district will stay in place in order to complete the remaining projects, but no additional tax increment will be collected by the district. Once the projects are completed the remaining tax increment will go back to the various taxing jurisdictions. The tax increment that has been collected should be sufficient to satisfy the debt to complete the remaining projects. We are exploring options to return funds to the other jurisdictions prior to the completion of our projects.

Conclusion

The 2009-10 Proposed Budget was not an easy budget to prepare. I appreciate the Budget Committee’s patience while final adjustments were made to the budget. I especially appreciate City Staff’s efforts to not only provide new information in the budget and struggle with developing measurements for the narratives but also for their efforts in pursuing options to reduce or minimize costs. I appreciate the willingness of the employees that recognize the state of the economy and supported the 0% COLA. It demonstrates their commitment to providing the best possible service to the citizens of Cottage Grove.

I also want to recognize Finance Director, Bert McClintock and her staff for the countless hours put into formatting and structuring the new look of the Budget Document. Not only did they need to put in extra efforts to determine the financial impacts of the current economy but they had to deal with the nightmare of gathering information and preparing the new format.

I am looking forward to the Budget Committee and public discussions regarding this Proposed Budget. If you have any questions or need further information, please do not hesitate to ask.

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Meyers", with a stylized flourish at the end.

Richard Meyers
City Manager

BUDGET COMMITTEE CHANGES

FROM PROPOSED TO APPROVED BUDGET

After the presentation of the Budget Message the Budget Committee made three changes to the annual budget for Fiscal Year 2009-10. They are as follows:

In the General Fund, Community Promotions Department, the Budget Committee increased Community Sharing by \$2,000 for a total contribution of \$3,000; increased Cottage Grove Community Foundation by \$500, for a total contribution of \$1,500. In the General Fund, Non-Departmental budget, the Budget Committee added a line item entitled, Community Pool Support, in the amount of \$65,000. The net difference is a total of \$0, adjusted through the reduction of the general fund contingency in the amount of \$67,500.

		Proposed	Approved	Difference			
General Fund							
Community Promotions Department							
Materials and Services:							
Community Sharing	\$	1,000	\$	3,000	\$	2,000	
CG Community Foundation	\$	1,000	\$	1,500	\$	500	
Non-Departmental							
Materials and Services:							
Community Pool Support	\$	-	\$	65,000	\$	65,000	
Contingency	\$	350,306	\$	282,806	\$	(67,500)	
Total General Fund		\$	7,482,800	\$	7,482,800	\$	-

The budget document reflects these changes in the approved column.

CITY COUNCIL CHANGES

FROM APPROVED TO ADOPTED BUDGET

The Fiscal Year 2009-10 Annual Budget approved by the Budget Committee was adopted by the City Council with the following changes:

The General Fund Resources increased by \$5,800 in anticipation of grant funds from the Gates Foundation and a donation from the Friends of the Cottage Grove Library. The General Fund, Library Department expenditures increased \$5,800, adding the category of Capital Outlay, Computer Equipment to the budget. The Materials and Services, Computer Service & Supplies Line item in the Library department was decreased by \$2,000 for the grant match requirement and added to the Capital Outlay, Computer Equipment line item, creating a total appropriation of \$7,800.

		Approved	Adopted	Difference
General Fund				
Library Department				
Materials and Services:				
Computer Services and Supplies	\$ 3,000	\$ 1,000	\$ (2,000)	
Capital Outlay:				
Computer Equipment	\$ -	\$ 7,800	\$ 7,800	
Total General Fund		\$ 7,482,800	\$ 7,488,600	\$ 5,800

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 2009-10 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 has just completed an \$11 million upgrade to the wastewater treatment system, and a \$9 Million upgrade to the water treatment plant. These facility upgrades reflect the community’s commitment to protecting and improving the environment.

The July 1, 2008 population estimate from Portland State University for Cottage Grove was 9,445. Between 1980 and 1990, the population of Cottage Grove grew by 3.6% which is somewhat slower (4% slower) than the population increase in Oregon.

The average high temperature in July and August is 77 degrees with the average low on summer nights in the 50’s. The coldest month is January, with an average low of 34 degrees and highs in the 40’s.

General Information

Date of Incorporation	February 11, 1887
Area in Square Miles	3.91
Elevation in Feet	641’
Annual Precipitation	46.64”

Police

Stations	1
Patrol Units	9
Sworn Officers	16
Physical Arrests, Juvenile and Adult (non-traffic)	157
Traffic Violations	596

Streets

Miles of Paved Streets	41.50
Miles of Gravel Streets	1.5
Miles of Storm Sewers	30.45

Water

Miles of Water Mains	68.38
Hydrants	390
Service Connections	3636
Daily Average Consumption in Millions of Gallons	
July - September	2.3
December – February	1.2
Maximum Daily Capacity of Plant in Million Gallons	4.0

Wastewater

Miles of Sanitary Sewers	45.06
Treatment Plant	1
Service Connections	3466
Daily Average Treatment in Million Gallons	
May – October	1.3
Nov. – April	3.7
Maximum Daily Capacity in Million Gallons	13.0

Broadband

Miles of Fiber	5.94
Wi-Fi Radios Installed	17

Community Services

Community Centers	1
Parks	21
Park Acreage	189.73
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	35
Secondary Schools	3
Secondary School Instructors	90

Major Employers in the City of Cottage Grove

<u>Employer</u>	<u>Industry</u>	<u>Employment</u>
South Lane School District	Public Education	350
Cottage Grove Community Hospital	Health Care	200
Wal-Mart Associates, Inc.	Retail	160
Safeway Stores, Inc.	Retail/Grocery	139
City of Cottage Grove	Municipal Government	88
Starfire Lumber Co.	Lumber	75
Coast Fork Nursing Center	Health Care	60
Brad's Chevrolet	Automotive	56
Bi-Mart Corporation	Retail	52
McDonald's (M-D Sanders)	Fast Food	49

Ten Year Statistics

<u>Year</u>	<u>Assessed Value</u>	<u>Population</u>	<u>School Enrollment</u>
1999-00	\$301,049,263	8315	2871
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

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	\$300
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 2009 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 2009-10 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 2009 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.
April 2009 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 2009 Budget Committee Meets ORS 294.401 ORS 294.406	Budget Committee meets to receive the FY 2009-10 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 2009 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 2009	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, 2009	The adopted budget for fiscal year 2009-10 becomes effective July 1, 2009. 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 begin to develop a program to 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.

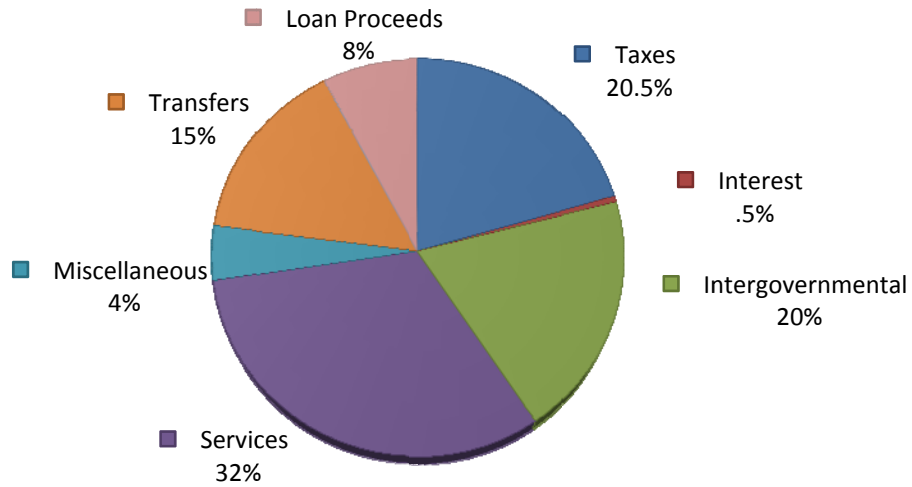
SUMMARY OF RESOURCES AND REQUIREMENTS

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.

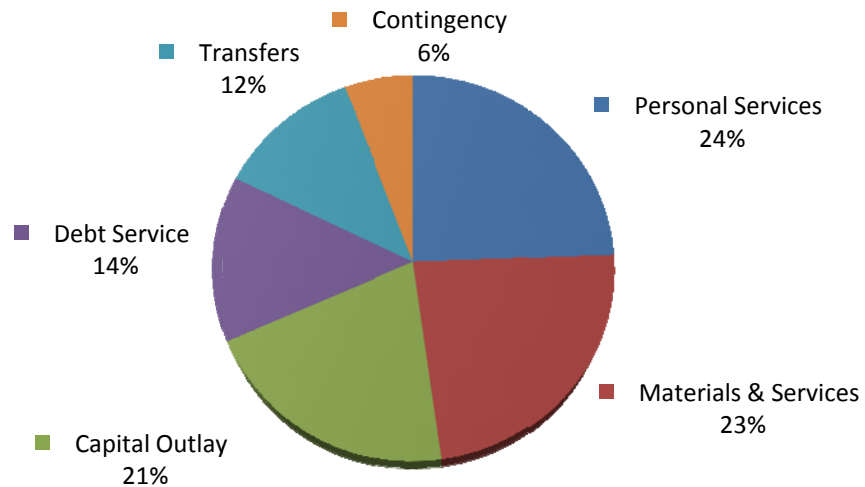
BUDGET SUMMARY - ALL FUNDS COMBINED

	Actual 2006-07	Actual 2007-08	Adopted 2008-09	Proposed 2009-10	Approved 2009-10	Adopted 2009-10
RESOURCES:						
Taxes	3,522,730	3,742,169	3,798,295	3,772,325	3,772,325	3,772,325
Interest	422,419	420,163	246,613	88,210	88,210	88,210
Intergovernmental	1,282,192	7,062,934	4,314,727	3,585,276	3,585,276	3,589,176
Services	6,125,486	5,223,134	5,910,941	5,871,724	5,871,724	5,871,724
Miscellaneous	1,023,468	903,359	1,870,101	811,005	811,005	812,905
Transfers	1,443,252	3,121,216	2,431,081	2,798,412	2,798,412	2,798,412
Assessments	-	-	-	-	-	-
Loan proceeds	3,628,063	2,167,075	1,067,577	1,421,995	1,421,995	1,421,995
Beginning Fund Bal.	7,972,874	7,968,485	8,218,181	6,884,461	6,884,461	6,884,461
Total Resources	<u>25,420,484</u>	<u>30,608,535</u>	<u>27,857,516</u>	<u>25,233,408</u>	<u>25,233,408</u>	<u>25,239,208</u>
REQUIREMENTS:						
Personal services	5,109,933	5,769,420	6,122,700	6,009,740	6,009,740	6,009,740
Materials and services	2,514,342	4,409,120	5,407,975	5,788,356	5,788,356	5,786,356
Capital outlay	7,072,673	7,964,065	8,888,221	5,080,665	5,080,665	5,088,465
Debt service	1,118,920	1,568,885	2,927,847	3,416,429	3,416,429	3,416,429
Interfund transfers	1,443,252	3,088,760	2,506,572	2,969,280	2,969,280	2,969,280
Contingencies			1,230,615	1,411,358	1,411,358	1,411,358
Total Requirements	<u>17,259,120</u>	<u>22,800,250</u>	<u>27,083,930</u>	<u>24,675,828</u>	<u>24,675,828</u>	<u>24,681,628</u>
Ending Balance	8,161,364	7,808,285	773,586	557,580	557,580	557,580
Requirements + End. Bal	<u>25,420,484</u>	<u>30,608,535</u>	<u>27,857,516</u>	<u>25,233,408</u>	<u>25,233,408</u>	<u>25,239,208</u>

All Funds - Budgeted Sources of Revenue (2009-10)



All Funds - Budgeted Categories of Expenses (2009-10)



SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2009-10

	General	Street	Assessment
RESOURCES			
Property taxes	\$ 3,389,000		
Other taxes	\$ 93,000	\$ 290,325	
Licenses, franchise fees & permits	\$ 376,850		
Fines & Forfeitures	\$ 115,550		
Other governments	\$ 1,503,848	\$ 617,400	
Charges for services	\$ 506,227		
System development fees			
Interest earnings	\$ 34,000	\$ 1,200	\$ 1,500
Miscellaneous	\$ 132,185	\$ 50,000	
Loan Proceeds			\$ 864,750
Revenue Subtotal	\$ 6,150,660	\$ 958,925	\$ 866,250
Interfund transfers			
Beginning fund balance	\$ 1,337,940	\$ 199,455	\$ 148,635
Total Resources	\$ 7,488,600	\$ 1,158,380	\$ 1,014,885

REQUIREMENTS

Personal Services	\$ 3,401,630	\$ 276,955	
Materials & Services	\$ 2,305,285	\$ 371,590	\$ 101,945
Capital Outlay	\$ 344,200	\$ 320,265	\$ 912,940
Debt service	\$ 249,665		
Requirements Subtotal	\$ 6,300,780	\$ 968,810	\$ 1,014,885
Interfund Transfers	\$ 484,365	\$ 78,475	
Contingencies	\$ 282,805	\$ 111,095	
Unappropriated	\$ 420,650		
Total Requirements	\$ 7,488,600	\$ 1,158,380	\$ 1,014,885

Police Communication	Bicycle & Footpath	Building Inspection	Small Business Loan	Housing Rehabilitaiton	Narcotics Forfeiture	Industrial Park
		\$ 285,100				
\$ 149,398	\$ 1,318,530					
\$ 88,547						
\$ 500		\$ 1,000	\$ 50	\$ 2,200	\$ 1,100	\$ 5,600
\$ 238,445	\$ 1,318,530	\$ 286,100	\$ 50	\$ 2,200	\$ 1,100	\$ 5,600
\$ 278,580	\$ 50					
\$ 90,000	\$ 1,480	\$ 65,000	\$ 9,480	\$ 438,850	\$ 204,500	\$ 1,153,055
\$ 607,025	\$ 1,320,060	\$ 351,100	\$ 9,530	\$ 441,050	\$ 205,600	\$ 1,158,655
\$ 504,515		\$ 52,805			\$ 15,955	
\$ 85,330	\$ 230,235	\$ 251,500	\$ 9,530	\$ 441,050	\$ 51,850	\$ 90,500
\$ 6,600	\$ 1,085,870				\$ 37,500	
\$ 8,580						\$ 778,410
\$ 605,025	\$ 1,316,105	\$ 304,305	\$ 9,530	\$ 441,050	\$ 105,305	\$ 868,910
		\$ 1,070			\$ 1,140	\$ 289,745
\$ 2,000	\$ 3,955	\$ 45,725			\$ 99,155	
\$ 607,025	\$ 1,320,060	\$ 351,100	\$ 9,530	\$ 441,050	\$ 205,600	\$ 1,158,655

SUMMARY OF INDIVIDUAL FUNDS - ADOPTED FOR FISCAL YEAR 2009-10

		Water	Wastewater	Storm
RESOURCES	Property taxes			
	Other taxes			
	Licenses, franchise			
	fees & permits			
	Other governments	\$	13,365	
	Fines & Forfeitures			
	Charges for services	\$ 1,260,715	\$ 1,028,030	\$ 149,925
	System development fees			
	Interest earnings	\$ 2,600	\$ 1,700	\$ 600
	Miscellaneous	\$ 16,500	\$ 492,800	\$ 600
	Loan Proceeds			
	Revenue Subtotal	\$ 1,279,815	\$ 1,535,895	\$ 151,125
	Interfund transfers			
	Beginning fund balance	\$ 244,670	\$ 116,040	\$ 67,525
	Total Resources	\$ 1,524,485	\$ 1,651,935	\$ 218,650
REQUIREMENTS				
	Personal Services	\$ 807,665	\$ 846,240	\$ 103,975
	Materials & Services	\$ 581,850	\$ 631,410	\$ 43,145
	Capital Outlay			
	Debt service			
	Requirements Subtotal	\$ 1,389,515	\$ 1,477,650	\$ 147,120
	Interfund Transfers	\$ 27,115	\$ 110,725	\$ 1,990
	Contingencies	\$ 107,855	\$ 63,560	\$ 69,540
	Unappropriated			
	Total Requirements	\$ 1,524,485	\$ 1,651,935	\$ 218,650

SUMMARY OF INDIVIDUAL FUNDS - PROPOSED FOR FISCAL YEAR 2009-10

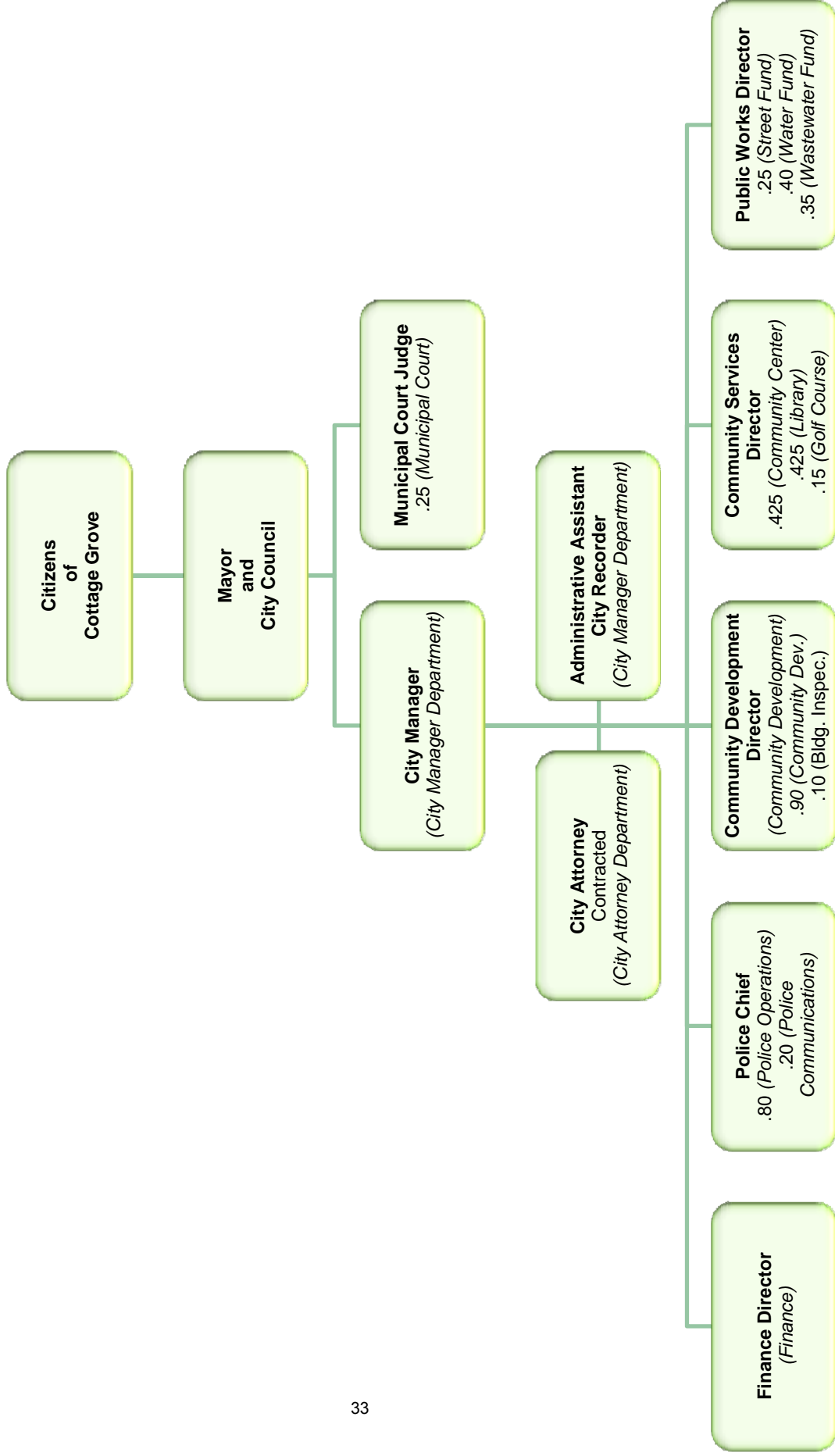
	Wastewater Reserve	Storm Drain Reserve	Debt Service	Special Trusts
RESOURCES				
Property taxes				
Other taxes				
Licenses, franchise				
fees & permits				
Other governments				
Fines & Forfeitures				
Charges for services	\$ 796,640	\$ 163,140		
System development fees				
Interest earnings	\$ 2,000	\$ 6,800	\$ 20	
Miscellaneous				\$ 92,555
Loan Proceeds	\$ 132,500	\$ 125,000		
Revenue Subtotal	\$ 931,140	\$ 294,940	\$ 20	\$ 92,555
Interfund transfers	\$ 120,000		\$ 2,276,782	
Beginning fund balance	\$ 9,680	\$ 590,125	\$ 4,000	\$ 12,571
Total Resources	\$ 1,060,820	\$ 885,065	\$ 2,280,802	\$ 105,126

REQUIREMENTS

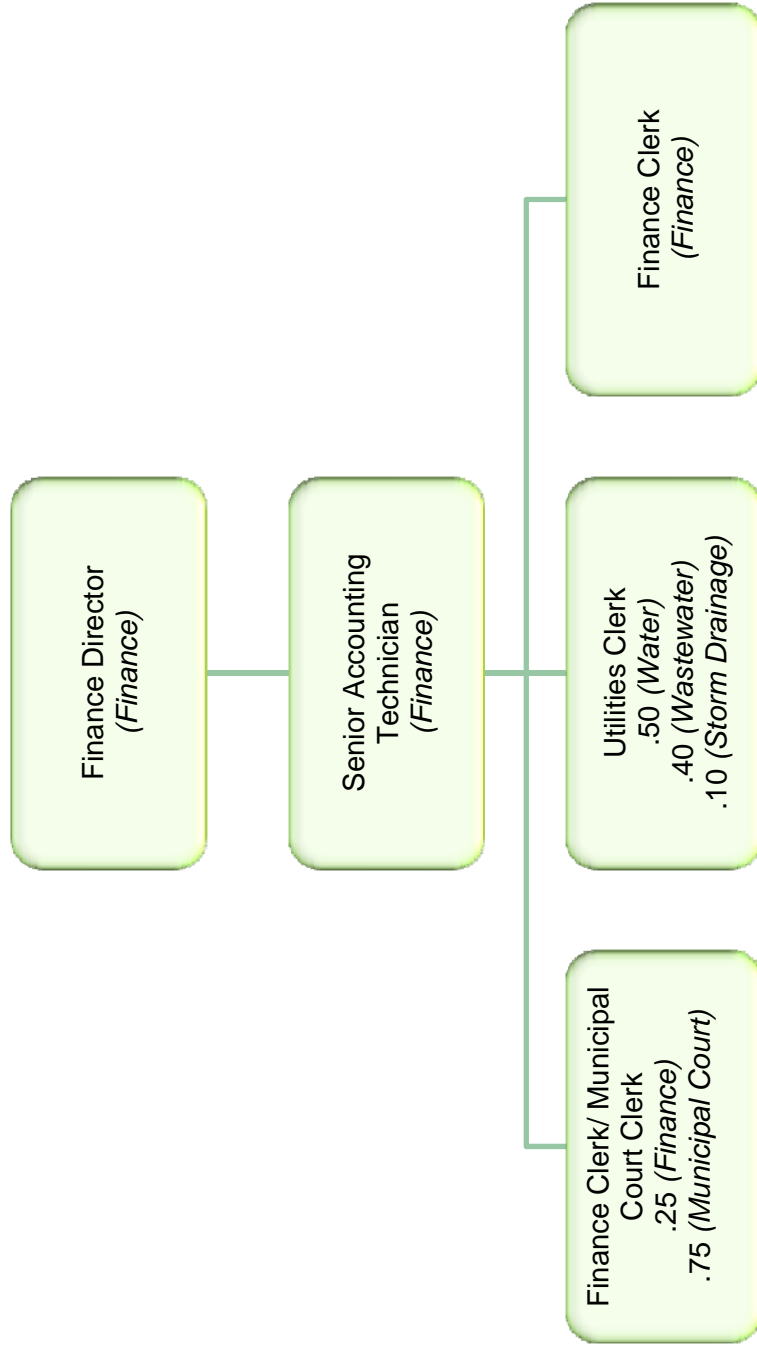
Personal Services				
Materials & Services	\$ 36,605	\$ 11,030		\$ 826
Capital Outlay	\$ 163,500	\$ 231,515		\$ 101,300
Debt service			\$ 2,277,629	
Requirements Subtotal	\$ 200,105	\$ 242,545	\$ 2,277,629	\$ 102,126
Interfund Transfers	\$ 726,785	\$ 50,655		
Contingencies		\$ 591,865	\$ 3,173	\$ 3,000
Unappropriated	\$ 133,930			
Total Requirements	\$ 1,060,820	\$ 885,065	\$ 2,280,802	\$ 105,126

City of Cottage Grove, Oregon

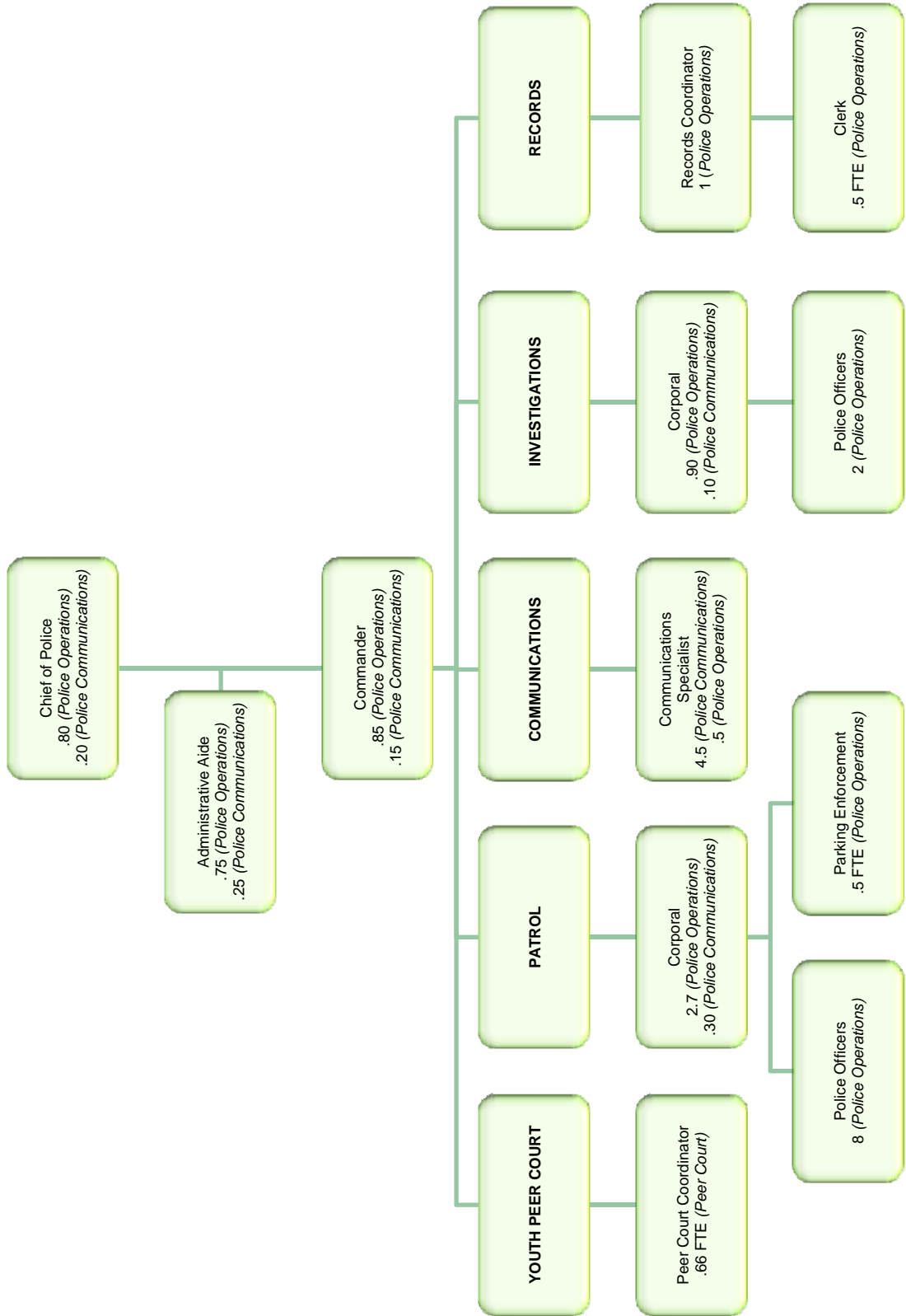
Organizational Chart



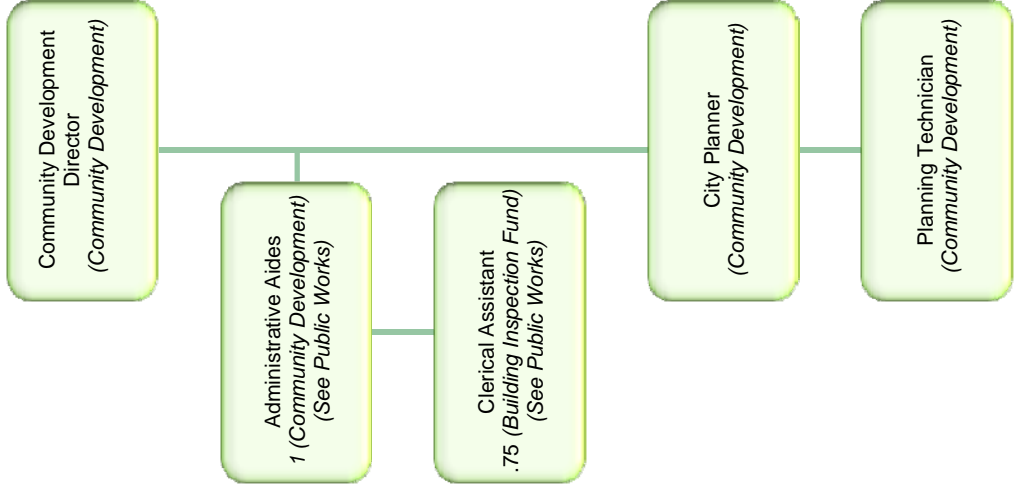
Finance Department



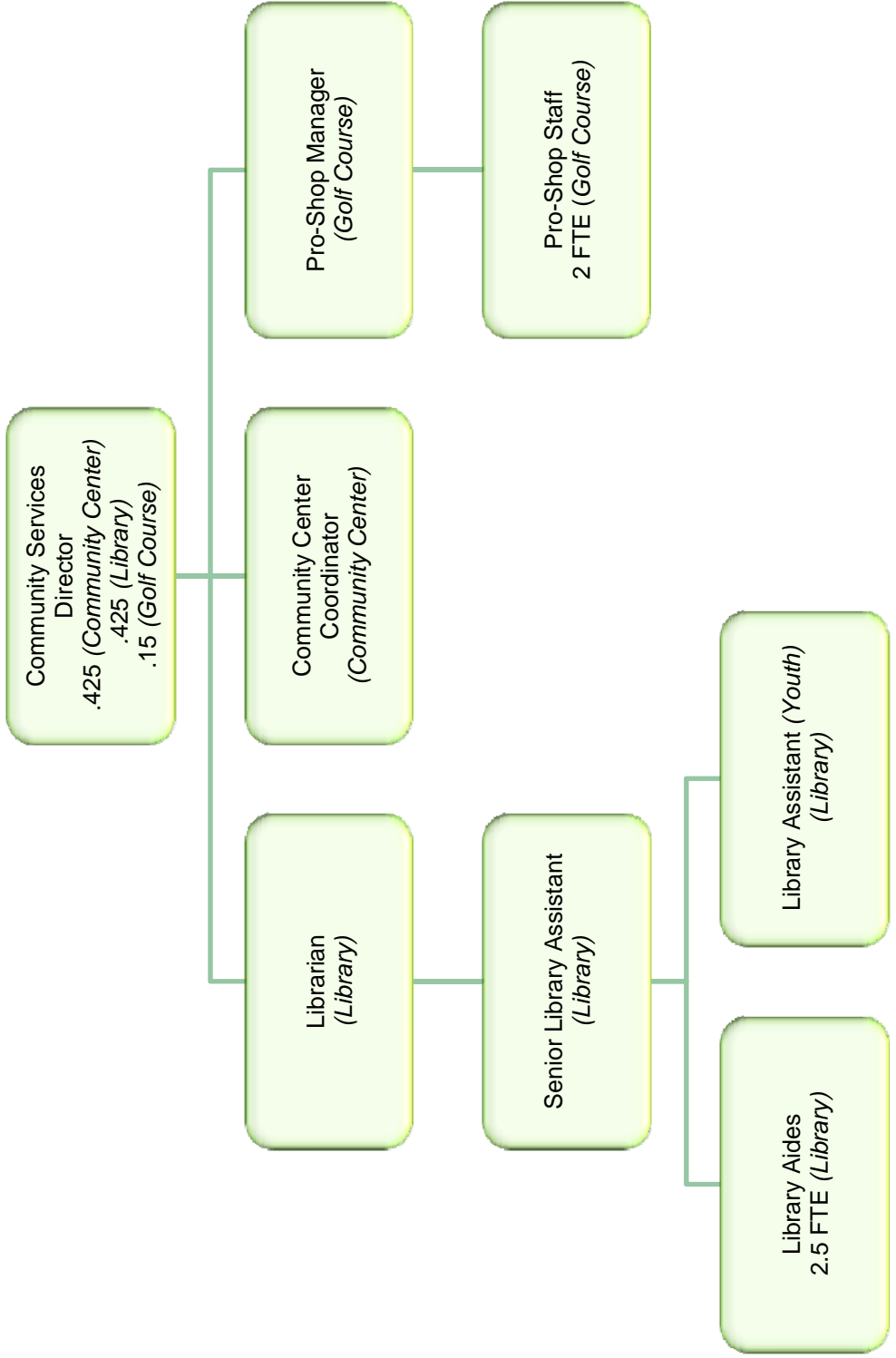
Police Department



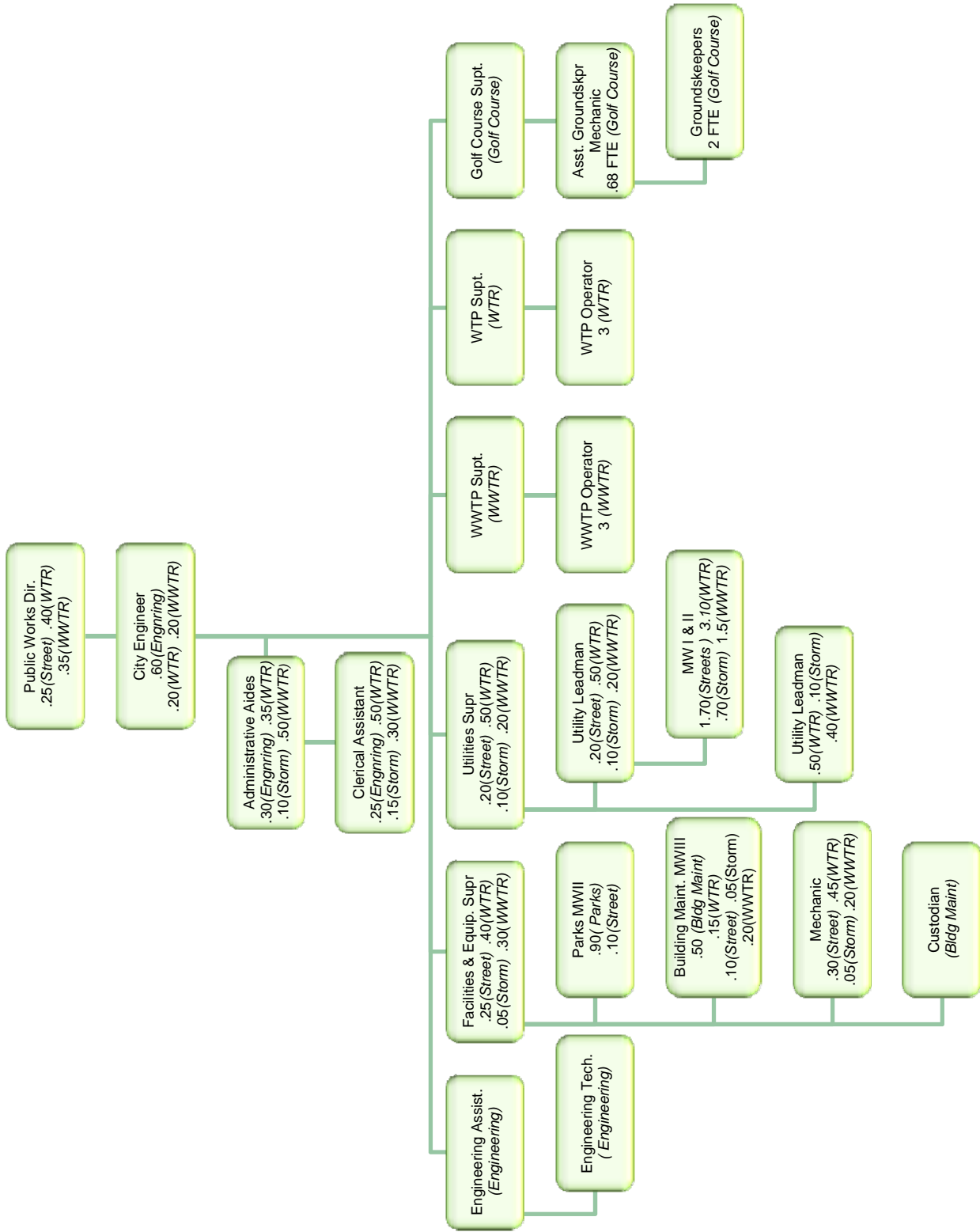
Community Development



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

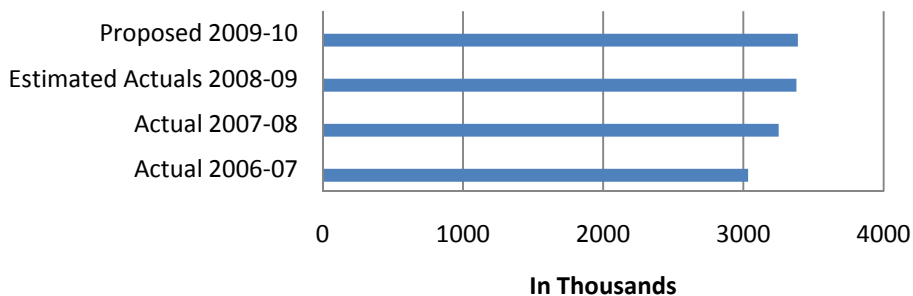
GENERAL FUND

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 45.3 % 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 2009-10 budget is based upon 2% growth in assessed value.

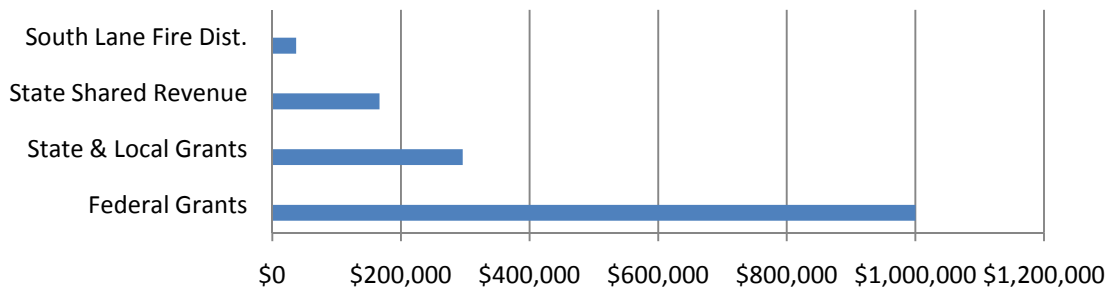
Taxes for 2009-10 will be billed late October 2009, and can be paid in thirds on November 15, February 15 and May 15. Discounts are offered to payment made in full in November and February. For more information about property taxes the Property Tax Summary. Budgeted taxes are less than levied amounts 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 \$1,499,948, or 20% of the fund's total. The revenues are allocated by various formulas.

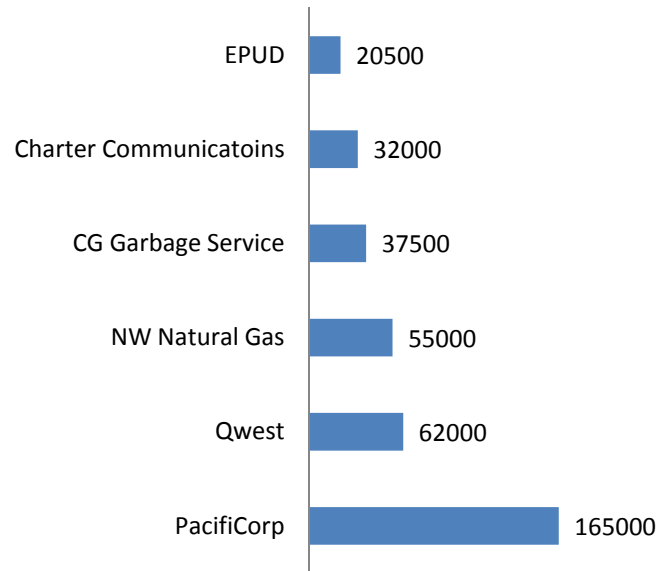
Intergovernmental Revenue



Franchise fees are the third largest revenue source and comprise 4.9% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2009-10 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:

Estimated Franchise Revenue 2009-10

Emerald People's Utility District – 5.51%
Charter Communications – 8.60%
Cottage Grove Garbage Service – 10.08%
Natural Gas Northwest Natural Gas 14.78%
Qwest – 16.67%
Pacific Power – 44.36%



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.

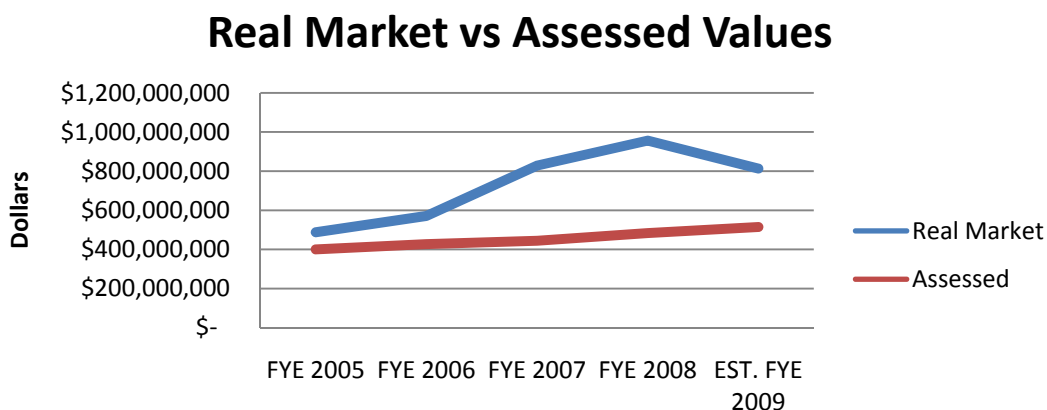
Certain departments provide services for which fees can be charged or fines can be assessed.

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 2008 was \$956,161,508; the assessed value was \$483,168,933; a difference of 51%. The estimated real market value at fiscal year-end 2009 is estimated to be 15% lower than the previous year, a decrease of \$143,424,226.

CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY2009-10

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER
CITY MANAGER	105,205	105,205							
ADMINISTRATIVE ASSISTANT	44,640	44,640							
COMMUNITY COORDINATOR	39,750								
FINANCE DIRECTOR	80,715			80,715					
SENIOR ACCOUNTING TECH.	48,170			48,170					
FINANCE CLERK	31,650			31,650					
COURT/FINANCE CLERK	41,025		30,765	10,260					
MUNICIPAL JUDGE -.25 FTE	24,135		24,135						
POLICE CHIEF	84,650				67,700		16,950		
ADMINISTRATIVE AIDE (POLICE)	38,920				29,170		9,750		
POLICE COMMANDER	73,415				62,340		11,075		
POLICE CORPORALS-4 FTE	225,620				203,000		22,620		
POLICE OFFICERS-10 FTE	575,425				575,425				
PARKING OFFICER-.5 FTE	10,400				10,400				
RECORDS COORDINATOR	37,550				37,550				
CLERK-.8 FTE	18,305				18,305				
COMMUNICATIONS SPEC.- 5 FTE	210,620						210,620		
TEMPORARY WORKER .13 FTE	5,225						5,225		
PEER COURT COORD -.66 FTE	17,500					17,500			
COMMUNITY SERVICES DIRECTOR -.85 FTE	51,960							26,000	25,960
LIBRARIAN	45,735							45,735	
SENIOR LIBRARY ASSISTANT	34,890							34,890	
LIBRARY ASSISTANT	31,570							31,570	
LIBRARY AIDES - 1.5 FTE	41,300							41,300	
TOTAL	1,918,375	149,845	54,900	170,795	1,003,890	17,500	276,240	179,495	65,710
TOTAL FTE	38.69	2.00	1.00	3.25	18.30	0.66	6.13	5.925	1.425

**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
PUBLIC WORKS/COMMUNITY DEVELOPMENT
FY2009-10**

POSITION DESCRIPTION	SALARY	COMM. DEV.	PARKS	BLDG. MAINT.	WATER DIST.	WATER PROD.	ST. MAINT.	ST. SWPG.	ENG.	WW COL.	WWTP	GOLF	STORM DRAIN	BLDG. INSPECT.
PUBLIC WORKS DIRECTOR	82,625				20,655	12,395	20,655			20,655	8,265			
FLEET & FACILITIES MANAGER	65,970				23,085	3,300	13,195	3,300		16,490	3,300		3,300	
UTILITY MAINTENANCE SUPVR.	65,095				32,545		13,020			13,020			6,510	
UTILITY MAINTENANCE-15 FTE	660,210		34,065	25,215	181,975	92,905	77,045	28,645		90,575	90,365		39,420	
ADMIN. AIDE-PUB. WORKS	42,545	8,510			8,505	2,130			10,635	6,380	2,130		4,255	
ADMIN. AIDE-CD	41,020	32,815			4,105				2,050	2,050				
CUSTODIAN	29,870			29,870										
CLERICAL ASSISTANT-SHOP	37,695				16,960	3,770	1,885			7,540	1,885		5,655	
CLERICAL ASSISTANT - CITY HALL	34,360	1,800			1,565				1,565	1,565			1,565	26,300
WWTP SUPERVISOR	62,430										62,430			
UTILITIES CLERK	37,685				18,840					16,960			1,885	
WATER PROD. SUPERVISOR	64,215													
COMMUNITY SERVICES DIR. - .15FTE	9,165											9,165		
GOLF SHOP MANAGER	35,865											35,865		
GOLF SHOP ASSISTANTS	28,820											28,820		
GOLF COURSE SUPERINDEPENDENT	48,270											48,270		
GOLF ASST. SUPER/MECHANIC .68 FTE	21,700											21,700		
CITY ENGINEER	72,895				10,935	3,645			43,735	10,935	3,645			8,250
ENGINEERING TECHNICIAN	88,590								88,590					
COMMUNITY DEVEL. DIRECTOR	82,450	74,200												
CITY PLANNER	58,190	58,190												
PLANNING TECH	34,890	34,890										53,820		
REGULAR PART TIME WORKER - GOLF	53,820		6,840				6,840							
REGULAR PART TIME WORKER - NON GOLF	13,680													
TEMPORARY WORKER - GOLF	4,810											4,810		
TEMPORARY WORKER - NON GOLF	17,950	0	1,260			2,515	12,380						1,795	
TOTAL	1,794,815	210,405	42,165	55,085	319,170	184,875	145,020	31,945	146,575	186,170	172,020	202,450	64,385	34,550
TOTAL FTE	40.84	3.95	1.32	1.50	6.70	3.59	3.49	0.70	2.95	3.80	3.35	7.14	1.50	0.85
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													