



***ANNUAL BUDGET  
FISCAL YEAR 2008-2009***





## TABLE OF CONTENTS

### Introduction

Budget Committee Members/Staff.....	1
Budget Message.....	3
Budget Overview .....	9

### Budget Summaries

Summary - All City Funds.....	17
Summary of Revenues and Expenditures – All Funds Combined.....	18
Expenditures by Function.....	19
General Fund Revenues and Expenditures .....	20
General Fund Expenditures by Department – Graph.....	21
General Fund – Expenditures by Department.....	22
Police Expenditures by Fund/Department.....	23
Public Works Expenditures by Fund/Department .....	24
General/Public Safety Personal Services by Fund/Department.....	25
Public Works/Community Development Personal Services by Fund/Department .....	26
Organizational Charts .....	27

### General Fund

General Fund Summary .....	33
Revenues .....	35
City Manager .....	37
City Attorney .....	41
Community Development .....	44
City Council .....	48
Community Center .....	50
Municipal Court .....	54
Police Operations .....	56
Youth Peer Court .....	60
Parks .....	62
Building Maintenance .....	65
Community Promotions .....	68
Engineering .....	70
Finance .....	73
Library .....	76
Non-Departmental .....	79

### Special Revenue Funds

Special Revenue Funds Summary .....	81
Street Fund	
Revenues .....	83
Street Maintenance .....	84
Street Sweeping .....	88
Street Improvements/Capital Purchases.....	91
Street Non-Departmental .....	93
Assessment Fund .....	95
Police Support Services/911 Fund .....	97
Bicycle and Footpath Fund.....	102
Building Inspection Program .....	104
Small Business Loan Fund .....	108
Rehabilitation Loan Fund.....	110
Narcotics Forfeiture Fund.....	112

**Enterprise Funds**

Enterprise Funds Summary.....	115
Water Fund	
Revenues .....	117
Water Distribution .....	118
Water Production .....	122
Water Non-Departmental .....	125
Industrial Park Operations.....	127
Storm Drainage Utility Fund .....	129
Wastewater Fund	
Revenues .....	132
Wastewater Collection.....	133
Wastewater Treatment Plant.....	136
Middlefield Golf Course.....	139
Wastewater Non-Departmental.....	141

**Capital Projects Funds**

Capital Projects Funds Summary.....	143
Water Systems Development Fund.....	145
Street Systems Development Fund .....	147
Wastewater Systems Development Fund.....	149
Storm Drain Systems Development Fund .....	151
Parks System Development Fund .....	153

**Reserve Funds**

Reserve Funds Summary .....	155
General Reserve Fund .....	157
Water Reserve Fund .....	159
Wastewater Reserve Fund .....	161
Storm Drain Reserve Fund .....	163

**Debt Service/Fiduciary Funds**

Debt Service/Fiduciary Funds Summary.....	165
Debt Service Fund .....	167
Special Trusts Fund .....	169

**Closed Fund**

Closed Fund Summary.....	171
--------------------------	-----

**Appendix**

Budget Calendar .....	175
Glossary.....	176
Budget Resolution .....	179



## Adopted 2008-2009 Budget

### Citizens' budget committee

#### Elected Members:

Gary Williams, Mayor  
Robert Hunt, Councilor  
Diane Conrad, Councilor  
Thomas Munroe, Councilor  
Lynn Miller, Councilor  
Wayne Clark, Councilor  
John "Pat" Patterson, Councilor

#### Appointed Members:

Lindsey Haskell  
Clifton Wilson  
Robert Taylor  
Matt Parsons  
Ralph Zeller  
Eric Johnson  
Michael LaBorde

#### Administrative Staff

Richard Meyers, City Manager  
Roberta McClintock, Finance Director  
Michael Grover, Police Chief  
Jan Wellman, Public Works Director  
Howard Schesser, Community Development Director  
Pete Barrell, Community Services Director





City Manager's Office  
400 Main Street  
Cottage Grove Or 97424

(541) 942-5501  
Fax (541) 942-1267  
[www.cottagegrove.org](http://www.cottagegrove.org)  
E-Mail: [citymanager@cottagegrove.org](mailto:citymanager@cottagegrove.org)



May 20, 2008

Dear Mayor, City Council and Budget Committee:

Many local governments around the country are facing significant financial challenges. Several cities are even contemplating or have filed bankruptcy. Some local governments have filed lawsuits against the other levels of government for mandating service levels while failing to provide funding. Here at home we are preparing for the impact from Lane County's massive cuts as the result of the loss of Federal funding. The economic condition, fuel and energy costs, loss of federal, state or county funding, aging workforce, aging and failing infrastructure, the housing mortgage market, loss of jobs and environmental concerns are all putting pressures on local government budgets. However, even with these challenges surrounding us, Cottage Grove has been able to prepare the 2008-09 Proposed Budget that maintains most services and functions.

As a result of the City's past practices, the City of Cottage Grove has been able to avoid most of the drastic impacts that other jurisdictions are addressing. This budget continues that approach by: avoiding the use of reserve funds for operations and in most cases continues contributions to the reserve funds; only borrowing for capital improvements and major purchases, not operating costs; not relying on one-time revenues to fund ongoing costs; closely monitoring expenditures and revenues during the budget year and adjusting operations to meet any challenges that begin to appear; and ensuring that enterprise or special revenue operations are self sufficient and do not pull resources from the General Fund.

It is important to note that we are still unsure how the almost \$85 million in reductions at Lane County will truly affect services at the City. City Staff has carefully considered those impacts and made some adjustments. We will continue to be monitoring the impacts throughout the coming year. I am sure that there will be some impact on the service level. There will also be an impact as attempts will be made to shift County costs to the cities.

As always the purpose of this budget message is to introduce the 2008-09 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 2008-09 Proposed Budget for the City of Cottage Grove. As required by Oregon Law, it is a balanced budget.

The 2008-09 Proposed Budget expenditures for all funds total \$24,884,249 down \$ 8,171,575 from the previous year's budgeted expenditures. The 2007-08 Budget contained major expenditures for the Water System improvements, which are nearing an end and for one-time loan proceeds for broadband improvements and land purchases. The reduction in building permit fees and gas tax collections also contribute to the reduction in the budget.

### **Personnel, Salaries and Benefits**

The operation of City services is a labor intensive operation demanding specialized skills, training and certifications. Again this year, City staffing will be dramatically impacted by retirements. Not only will we be losing valuable, experienced employees but we also have to plan for continued operations. As an example, two employees from our wastewater treatment plant have announced they will be retiring. They have not announced the date of their retirements, and they could retire at any time. To address the possible retirement and loss of operators for the plant we have hired a fourth plant operator. We typically operate the plant with only three operators. When the employees finally announce their date of retirement it will be very difficult to recruit an employee with the proper certification and experience to operate the plant, and we would not be able to operate the plant with only one operator. Although the extra operator is a significant increase to the budget it helps to ensure continued operation.

This budget reduced staff positions. During the 2007-08 Budget we had to adjust our staffing in the Building Inspection Program as a result of the downturn in the construction industry. We eliminated the Building Official position and re-established the service through a private contractor on an "as needed" basis. We have also eliminated the unfilled positions of Engineering Supervisor and Part-time Clerical Assistant and reduced the number of temporary positions.

Also during the 2007-08 Budget year we experienced the elimination of an employee bargaining unit. The Teamsters "disclaimed" the Cottage Grove General Unit. At issue were major cost increases for employee benefits. The elimination of the unit benefitted the City by reducing the financial impact of the additional costs.

The Proposed Budget complies with all existing bargaining agreements by providing Cost of Living Adjustments consistent with the appropriate bargaining agreements. (4.3% for the Police Guild; 3.4 % for the Laborer's Unit.) A 3.4% COLA was budgeted for non-represented employees.

### **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 is forever lost. The proposed full levy is estimated to generate \$3,358,000 of collectable tax revenue, \$268,000 more than last year's estimated revenue. The estimated revenue increase is the result of growth in assessed values during 2006 that were not reflected



in the 2007-08 estimated revenue. 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%.

Budgeted expenditures within the General Fund are \$7,584,882, down \$151,476 from the final 2007-08 Budget amounts (the 2007-08 Budget increased during the year as a result of a supplemental budget which received loan proceeds, grant funds and additional cash carryover). The 2008-09 Budget contains a Community Development Block Grant (CDBG) for the development of the new facility for South Lane Mental Health. \$800,000 is budgeted in CDBG funds and \$453,000 is budgeted in match from South Lane Mental Health. When this major expenditure is subtracted out of the General Fund the expenditures would be \$6,331,882 or \$1,404,476 less than last year's budget.

The General Fund continues to contribute to the General Reserve Fund for capital improvements and purchases, while also maintaining a contingency and unappropriated ending fund balance.

### **Special Revenue**

The Street Fund is lower than even last year's fund, putting the fund below levels from 1992-93. The loss of County Road Funds and the reduction in gas tax revenue as less fuel is being purchased because of higher fuel prices has taken its toll on the funding for street improvements. Last year's budget included the possible increase of the local gas tax by two cents. That increase was never enacted. Challenges from the petroleum industry and higher fuel costs seemed to make the increased local gas tax improbable. In order to make the Street Fund balance personal service costs were reallocated and the administrative fee for the fund was removed. No major street improvement project is planned. The fund has a very small contingency. Unless additional funding is developed for street improvements and maintenance, future budgets will have to reduce or eliminate street sweeping, street lights, all improvements and other routine maintenance.

The 2008-09 Proposed Budget again includes a large grant in the Bicycle and Footpath Fund for the restoration of the Chambers Railroad Bridge. Again this year the City has applied for a federal grant for the bridge restoration. 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. Those funds and additional contributions or grants would need to be raised to meet match requirements (about \$175,755) and would be transferred to the Bicycle and Footpath Fund as a match for the grant.

The Building Inspection Program, which is supported by the building permit fees, has also been dramatically affected by the condition of the economy. As noted earlier we have eliminated the Building Official position and are contracting for the service. In addition we have reallocated other staffing costs to other funds and eliminated the administrative fee. If the revenue picks up during the year the fund will pay the administrative fee.

### **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, Wastewater and Storm Drainage budgets were prepared with a 12% consumption rate increase this year. All surcharges would remain

the same. Our utility funds have been hit hard by the rising costs of fuel and energy. Fuel and energy costs also affect many of the other costs within the funds. Because the surcharges do not increase, the rate adjustment would increase an average customer's total bill by about 6%. Currently the City's rate structure is being evaluated by a consultant to determine the appropriate rate structure and rates to meet the operational needs of the utilities.

Water. The rate increase would increase the base use charge for water from \$12.40 for the first 1,000 gallons to \$13.89. Each additional 1,000 gallons of water usage would increase from \$1.24 to \$1.39. The rate increases will generate an additional \$132,000 for the Water Fund. Improvements are currently underway and nearing completion at the Water Treatment Plant. Once the construction is complete and the new plant is fully functional, we will be closely examining the staffing needs to consider a reduction in treatment plant staff because of the elimination of the Layng Creek Treatment plant. Electricity costs have been estimated to increase substantially because of the new improvements. The Water fund has no transfer to the Reserve Fund and a very small contingency. One pump replacement could use all the contingency.

Wastewater. The rate increase would change the base use charge for wastewater from \$12.58 for the first 1,000 gallons to \$14.09. The disposal rate for each additional 1,000 gallons would increase from \$1.25 to \$1.40. The rate increase would only generate additional revenue estimated at \$107,600 for the Wastewater Fund. The debt retirement for wastewater surcharge would remain at the current level to continue payments on the debt for the wastewater treatment plant improvements.

Staffing levels at the Wastewater plant were increased in April to three operators and the superintendent. Sometime during the early part of the 2008-09 fiscal year it is expected that one operator and the superintendent will be retiring. In order to ensure that we have adequate trained staff to operate the plant we had to hire the additional staff. After the retirements are complete we will maintain the staffing level at 3 operators (including the superintendent, even though DEQ recommends that the plant should have five operators).

The Golf Course has completed its first full budget year of operation. It is exciting to note that even with significant start up costs the Golf Course revenue was sufficient to pay for its own budgeted operations and debt. We are further refining the operations to continue to cover all the costs of operation that had not been included in the Golf Course budget. The 2008-09 Budget includes additional funding for a part-time assistant groundskeeper/mechanic. The position is needed to relieve the impact on the City Shop for routine equipment maintenance and to aid in managing the grounds. We will be reviewing Golf Course fees and charges and will likely be coming before the City Council in July for adjustments.

Storm Drain. The Storm Drain Utility fee will increase from \$3.20 to \$3.58. The storm drainage improvement surcharge of \$3.00 is not budgeted to increase. The storm drain increase is estimated to generate an additional \$15,700 for storm drain improvements. It is very important to note that staff has been reviewing the draft storm water master plan. The plan notes a significant number of improvements that will be needed to not only address storm water flows but also meet clean water requirements. The costs of system improvements are estimated to be about \$11 million. With the above utility increases an average monthly bill, based on consumption of 6,000 gallons, including all surcharges, would increase from \$75.08 to \$79.96.

Industrial Park. Last year the budget noted that all the lots in the industrial park had been sold. During the year one sale fell through and we are proceeding with foreclosure on another property. The payments for land sold continue to pay the debt for the development of the park. We have accumulated a reserve of funds in the industrial park fund to cover several years of future debt payments. Additionally, some of the accumulated funds will be used to establish high-speed broadband service.

### **Reserve Funds**

The Reserve Funds, 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. The City Council will be considering authorizing the continuation of the reserve funds at the June 9, 2008 City Council meeting.

This Proposed Budget includes an active General Reserve Fund that will be continuing improvements at the Community Center, Parks and City Hall. The major projects out of the Reserve Fund are continuing the development of the fiber / broadband service and the replacement of the roofs on City Hall and the Community Center. The peaked roof on City Hall is the original roof and the replacement requires extra efforts because of asbestos. This last winter staff was continually chasing leaks in City Hall. Efforts continue to support the General Reserve fund with a transfer to the reserve fund. Continued efforts must be made to maintain General Fund transfers into the General Reserve at this level in future years to ensure the City's ability to make needed improvements to buildings and facilities. The utility (water, wastewater and storm drain) reserve funds contribute no funds to their respective reserve funds this year. 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.

### **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.

### **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. The City has a significant amount of debt. 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. These funds will be transferred to the Bicycle and Footpaths fund if we receive the Federal Grant for restoration of the bridge.

### **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.

### **Conclusion**

Once again we can say it has been a busy year in Cottage Grove. From the Water Treatment System to the development of fiber optic access to Cottage Grove, we have made substantial investments in the future of the community. The 2008-09 Proposed Budget continues the tradition this community has established to prepare for the future. We can be proud of the commitment that has been made. That is one of the reasons we are not faced with some of the challenges that are confronting other communities around the country. In these challenging times, Cottage Grove stands out as an attractive community, because we have made difficult choices in the past to prepare for the future. We must continue to keep our goals and vision set on meeting our future needs. We cannot sacrifice the future for short-term gains.

Thank you to everyone that helped prepare this document and to the Budget Committee for sacrificing your time and energy to the community to review and consider this document on behalf of your neighbors. I know it is not an easy document to understand.

As always, if you have any questions regarding the 2008-09 Proposed Budget or the budget process, please contact me.

Sincerely,

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

Richard Meyers  
City Manager

## **CITY OF COTTAGE GROVE BUDGET OVERVIEW**

### **HOW TO READ THE BUDGET**

The budget document serves two distinct purposes. The first is to present the City Council and the public with a clear picture of the services the City provides and the policy alternatives that are available. The second is to provide City management with a financial and operating plan that conforms to the City's accounting system.

The Introduction provides an overview of the key policy issues and programs in the budget and presents the major areas of emphasis for the City in 2008-2009.

The Budget Summaries section provides the big picture of the document as an operating and financial plan.

The details of the City's budget are presented by fund and department in the Fund Accounting section.

The Appendix includes a budget calendar, a glossary of terms to help translate some of the budget jargon into plain English, a list of common acronyms, and the budget resolution.

### **BUDGET PROCESS**

Preparation of the budget begins in February. The Finance Director provides budget worksheets to each department and asks department heads to estimate their expenditures for the remainder of the current year and to submit their requests for the coming year. The department heads meet with the City Manager/Budget Officer to review, revise and balance the budgets.

The City has two represented groups of employees: Police Officers' Guild and the Public Works' Laborers. Where unions exist, wages, benefits and some materials and services are determined by contract and can be budgeted exactly. Supervisory positions across all departments are not covered by union agreements. Wages for supervisory positions are budgeted with annual cost of living adjustments. The City Manager submits salary recommendations for these positions in the budget process.

For a number of line items, the departments use historical data to estimate the next fiscal year's budget. These include utilities and telephone, temporary wages and overtime wages. Other line items are estimated based upon the next year's anticipated need. These include advertising, contractual services, and equipment and capital outlay. Some line items are set by prior agreements and contracts for services and must be budgeted at the agreed-upon amounts. Most departments use a combination of these methods to estimate the budget for the coming year.

Revenue line items are estimated by using historical data, information from Lane County, the League of Oregon Cities and other outside agencies and by reviewing intergovernmental and other agency agreements. Staff also keeps informed throughout the year on projects that will affect revenue.

The Budget Committee is composed of the members of the City Council and an equal number of qualified citizens. The committee meets in a public meeting to review the budget document as proposed by the Budget Officer. Public hearings are conducted to receive taxpayer comment. Notices of the hearings are required in the newspaper, by direct mailing or by hand delivery. The Budget Committee reviews the proposed budget and either revises the proposed figures or approves them as presented.

The budget, as approved by the Budget Committee, is published in the newspaper in summary form and the full document is made available for public inspection during regular business hours at City Hall. Prior to June 30, an advertised public hearing is held before the City Council to consider the approved budget. The City Council ultimately adopts the budget by resolution.

The resolution adopting the budget authorizes appropriations for each fund and sets the level of control by which expenditures cannot legally exceed appropriations. Total expenditures by department are the level of control for the General, Street, Water, Wastewater and Police Communications Funds. Expenditure categories of personal services, materials and services, capital outlay and other financing uses are the level of control for all other funds. The detail budget document is required to contain specific information for all of the expenditure categories.

There are two methods under Oregon State Budget Law for the City to revise an adopted budget. Unexpected additional resources may be added to the budget during the year by adopting a supplemental budget. This procedure requires notice published by newspaper, mail, or hand delivery, and a public hearing, if the amount exceeds any fund expenditure by 10% or more, prior to approval by the City Council. The second method is to transfer budgeted amounts within a fund from one category to another. Both changes are made by resolution.

## **BUDGET POLICIES**

The City will seek to maintain its present service levels.

The City will annually adjust water and sewer rates to assure that revenues adequately support the operation and maintenance of the systems.

The City will continue to build reserves to provide for future capital improvements. It is the policy of the City of Cottage Grove to fund capital improvements through grants and reserves first using indebtedness only as necessary.

The City will set aside between 5-10% in the contingency and unappropriated balances in the General Fund each year to maintain a sound financial condition and avoid short-term financing.

## **REPORTING ENTITY**

In evaluating how to define the "City" as an entity for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in generally accepted accounting principles (GAAP). These criteria are 1) the scope of public service, 2) the governing body's ability to exercise oversight responsibility, and 3) special financing relationships.

Based upon the application of these criteria, the Urban Renewal Agency qualifies as component unit. The following is addressed in defining the reporting entity.

Cottage Grove Urban Renewal Agency - The agency was formed to plan, direct and manage certain projects within Cottage Grove. Pursuant to ORS 457.055 and under Lane County's order No. 86-8-27-1H, the City Council has been appointed governing body of the agency. The major revenue sources are property taxes and debt issues. The Urban Renewal Agency is a component unit of the City of Cottage Grove but its budget is prepared separately.

## **BASIS OF ACCOUNTING**

The City of Cottage Grove budgets on the modified accrual basis of accounting. Under this accounting method, revenues are recognized in the accounting period in which they become available and measurable. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Those revenues susceptible to accrual are taxes, inter-governmental revenues, interest earnings and charges for services. Licenses and permits, fines and forfeitures and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

## **FUND ACCOUNTING**

The City uses funds to report its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions and activities. A fund is a separate accounting entity with a self-balancing set of accounts. The City's budget is broken down into the following categories and funds.

### **General Fund**

This fund accounts for all general operating revenues and expenditures not properly accounted for in another fund. The major revenue sources are property taxes, franchise taxes and state-shared tax revenues. Expenditures in the General Fund are made for police protection, park and building maintenance, administration and council, finance, municipal court, attorney services, engineering, planning and development, as well as library services and community promotion.

### **Special Revenue Funds**

These funds are used to account for the proceeds of specific revenue sources that are restricted by law, ordinance or resolution to expenditures for specific purposes.

- Street Fund - This fund was established as a requirement of ORS 366.815. Monies received from the State of Oregon (gasoline tax apportionment) and the local gas tax established in July 2003, are the major source of revenue. In accordance with the Oregon Constitution, Article IX, Section 3a, the gasoline tax apportionment received from the state is to " . . . be used exclusively for the construction, reconstruction, improvement, repair, maintenance, operation and use of public highways, roads, streets and roadside rest areas in this state."

- Bicycle and Footpath Fund – This fund receives one percent of the State gas tax that is earmarked for bicycle path and footpath maintenance and improvement.
- Building Inspection Program Fund – This fund accounts for building permit revenues and the activities of the City's Building Permit Program. It was established because of State legislation mandating that Building Permit revenue not be used for any purpose other than building inspection programs.
- Police Communications Fund - This fund accounts for revenues received from the State of Oregon for the operation of the South Lane Public Safety emergency telephone system (911). All expenditures involved with emergency and routine communications and other support services for the Cottage Grove Police Department are accounted for in this fund, which is financed through a property tax revenue transfer from the General Fund as well as the 911 revenues.
- Narcotics Forfeiture Fund - This fund accounts for monies received by the City by forfeiture. The monies must be used for drug enforcement activities and other law enforcement programs.
- Assessment Fund - This fund accounts for the receipts and expenditures for all local improvement districts of the City. The major revenue sources are proceeds from assessment principal and interest payments and debt issues associated with Local Improvement Districts.
- Small Business Loan Fund - This fund accounts for monies originally received from a Community Development Block Grant. Repayment of the original grant to the City has made funds available for a revolving loan program. These monies are loaned to qualified small businesses.
- Housing Rehabilitation Loan Fund - This fund accounts for monies originally received from a Community Development Block Grant (CDBG) in 1982, another received in 1995, and an additional CDBG received in 1996. The monies are to provide assistance to homeowners that are disadvantaged by age, disability or income to correct health, safety and/or structural hazards.

#### Enterprise Funds

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing the services are financed primarily through user charges.

- Water Fund - Financial activities of the City-owned water utility operations are recorded in this fund. Sales of water and connection fees are the major revenue sources.
- Wastewater Fund - Financial activities of the City-owned sewer service are accounted for in this fund. User charges are the main revenue source, including revenues from the operation of Middlefield Golf Course.



- Storm Drain Utility Fund – This fund accounts for revenues and expenditures involved in the operation of the storm drainage utility. Storm drainage fees are the main revenue source.
- Industrial Park Operations Fund - This fund accounts for all revenues and expenditures involved in the marketing, leasing and operation of the Highway 99S Industrial Park.

#### Capital Projects Funds

These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

- Water System Development Fund - This fund was established to accumulate monies derived from water system development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.
- Street System Development Fund - This fund was established to accumulate monies derived from street system development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.
- Wastewater System Development Fund - This fund was established to accumulate monies derived from wastewater system development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.
- Storm Drain System Development Fund - This fund was established to accumulate monies derived from storm drain system development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.
- Parks System Development Fund - This fund was established to accumulate monies derived from parks system development charges for facility expansion or improvement. The use of these funds is restricted by City ordinance.

#### Reserve Funds

These funds are set up to accumulate monies to make major capital purchases and improvements.

- General Reserve Fund - This fund was established for the purpose of accumulating monies to acquire equipment, vehicles, property or buildings, and/or make major repairs, capital improvements and/or to contract for services related to General Fund activities or programs. Transfers are the major source of revenue.
- Water Reserve Fund - This fund was established to accumulate monies for major repairs, extensions, equipment, vehicles, property or building and/or alterations or other capital improvements to the water system. Revenue is received from the assessment of a water surcharge.
- Wastewater Reserve Fund - This fund was established to accumulate monies for major repairs, extensions, equipment, vehicles, property or building and/or alterations or other capital improvements to the sewer system. Revenue is received from the assessment of a wastewater surcharge.

- Storm Drain Reserve Fund – This fund was established to account for the accumulation of monies collected from the Storm Drain Improvement Surcharge assessed to utility customers. This revenue will be used for the purpose of acquiring equipment, vehicles, property or buildings and/or make major repairs, capital improvements and/or to contract for services related to the City's storm drain system.

#### Debt Service/Fiduciary Funds

Debt Service Funds account for the payment of general obligation principal and interest not recorded in other funds. A Fiduciary Fund is used to account for assets held by the City in a trustee capacity. Nonexpendable Trust Funds are accounted for in essentially the same manner as Enterprise Funds since capital maintenance is an important factor.

- Debt Service Fund - This fund is used to accumulate funds for the repayment of debt issues. Currently, the fund accounts for the repayment of the loan to build the new City Shop, for the debt service on the PERS refinancing pension bonds, as well as to repay a loan for the improvements to the water treatment plant, wastewater treatment plant, and miscellaneous work equipment/vehicles.
- Special Trusts Fund - This trust fund was established to account for interest earnings on a fixed principal donation by the estate of Ed Jenks individual. The Ed Jenks trust is a nonexpendable trust. Disbursements are restricted to purchases of nonfiction books for the library. Additionally, the City has established the Memorial Trees Program Trust. Donations for the reconstruction of the Chambers Railroad Bridge are also being accumulated in this fund.

#### DEBT ADMINISTRATION

The City entered into a loan agreement with the Economic and Community Development Department of the State of Oregon (OECDD), Special Public Works Fund (SPWF) for water system improvements that were completed in 1993. The outstanding principal balance is \$709,888.

There are three loans outstanding for the Industrial Park Project. Two are with OECDD SPWF for a total loan amount of \$477,676. The outstanding balances are \$255,399 and \$222,277. Revenue bonds in the amount of \$700,000 were sold to USDA's Rural Development Department (RD). The principal balance of the RD bonds is \$652,822. All Industrial Park loans will be repaid from Industrial Park revenues.

The Public Works shop improvements were funded with a loan in March 1999 from Bank of America. The loan was refinanced with Bank of America in January 2004. The outstanding balance is \$654,448.

In March 2002, the City issued pension bonds to refinance its unfunded actuarial liability (UAL) which had been financed in the City's employer rate for payroll paid to the Public Employees Retirement System (PERS). PERS was charging the City 8% annual interest on its UAL. The City, along with ten other public entities, took advantage of the lower interest rates available on the open market and participated in a bond sale. The City then paid a lump sum to PERS from the bond proceeds. The bond carries an interest rate of 7.02%. The bonds will be repaid over 25 years. The current principal balance of the pension bonds is \$1,798,877.

Wastewater Treatment Plant improvements were funded with a loan from the Oregon Department of Environmental Quality, State Revolving Fund Loan Program. The loan amount is \$9,755,000, for a term of 20 years, at 3.10% interest. The first payment of the loan was made on September 1, 2007. The funds for repayment are transferred from the Wastewater Reserve fund to the Debt Service Fund. The current principal balance of the loan is 8,909,361.

In August, 2006, the City received a \$346,946 loan to purchase a parcel of land adjacent to Trailhead Park. The loan is short-term for a period of five years. The current principal balance is \$250,892.

In December of 2006, the City received an \$850,000 loan for the purchase of the Middlefield Golf Course. This loan is repayable over 20 years in semi-annual payments. The current principal balance of the loan with Siuslaw bank is \$811,420. In June 2007, the City received an additional \$375,000 loan for the purchase of a property adjacent to the Middlefield Golf Course and the residence thereon. The loan is repayable over 20 years in semi-annual payments. The current principal balance is \$363,976.

The State of Oregon Economic Development Department loans G05001 and S05001 were disbursed during fiscal year 2006-07 and continued to be this past fiscal year for construction of improvements to the city's water treatment facilities and replacement of 7.5 miles of transmission lines. It is anticipated the project will be completed this current fiscal year. At the end of fiscal year 2007-2008 it is anticipated the loan will be approximately \$8,818,846 with repayment beginning in December 2008. A loan in the amount of \$1,350,000 was also acquired to compensate to the newly formed Row River Water District customers.

Most recently, the City has embarked on the development of a wireless broadband system and anticipates construction to be substantially complete June 2008. At present the City has a lease with buyout provisions with Key Government Finance in the amount of \$554,723. Additional funding needs are anticipated.

Additionally, the city financed the purchase of work equipment and motor vehicles, specifically a back hoe and street sweeper for a period of five years, to be paid in full during 2012. The outstanding principal balance is currently \$242,511.

Under current state statutes, the City's general obligation bonded debt issuances are subject to legal limitation based upon three percent of the true cash value of all taxable property within its boundaries, except for bonds issued for water, sanitary or storm sewers, sewage disposal, bonds issued pursuant to applications to pay assessments for improvements in installments and other specific purposes as described in Oregon Revised Statutes 287.003. At the end of fiscal year 2007, the City's General Obligation Debt limit was \$24,849,454, with bonded debt of \$2,476,580, leaving a legal debt margin (amount for future indebtedness) of \$22,372,874.

### **CONSTITUTIONAL PROPERTY TAX LIMITATION**

Oregon's constitutional limit on property tax rates is effective for fiscal years beginning after June 30, 1991. Under the provisions of the limitation, property tax levies are separately aggregated for public education and local governments (i.e. counties, cities, special districts, etc.). The tax rate (tax levy divided by assessed property values) for local governments cannot exceed \$10 per \$1,000 of assessed value applied on a tax lot basis. If the computed tax rate for an individual tax

lot is greater than \$10, the levy amounts are to be reduced on a pro-rata basis until the property tax rate limit is met. Each year the City must evaluate the impact of this limit on the services it provides.

Additionally, a second limitation to property tax collection was approved by Oregon voters in the November, 1996 and May, 1997 elections in the form of ballot measures 47 and 50. In its initial year, fiscal year 1997-98, the measures rolled back property tax collections to 90% of an individual property's tax for the 1995-96 tax year or to the tax on that property for the 1994-95 tax year, whichever was less. In subsequent years that tax collection cannot exceed an annual three percent increase.

Measure 50 established a partial rate-based system of property taxation in Oregon. Based on an entity's previous property tax levies, a permanent rate per thousand dollars of assessed property value was determined. The City's permanent rate is \$7.2087 per \$1,000 of assessed value. The City Council has authority to establish a rate up to the permanent rate of \$7.2087. The adopted rate is applied to the total assessed value at January first to calculate tax revenues for the coming fiscal year. The proposed budget for fiscal year 2008-2009 levies the full permanent rate.

### **PROJECTION OF YEAR END CONDITION**

Financially, the City of Cottage Grove is facing challenges similar to most other communities in the state: providing services to meet the increasing demands of a growing community in the face of diminishing revenues and rising costs. The budget presents challenges specifically for the Street Fund with the loss of revenue from Lane County and diminishing gas tax revenues. However, amid these challenges, management and the City Council remain committed to the Mission Statement, Goals, and the Budget Policies.

**CITY OF COTTAGE GROVE  
BUDGET SUMMARY  
2008-09 FISCAL YEAR**

<b>FUND</b>	<b>REQUIREMENTS</b>	<b>OTHER SOURCES</b>	<b>TAX LEVY</b>	<b>6.5% UNCOLLECTIBLE</b>	<b>REQUIRED TAX LEVY</b>
General	8,084,882	4,726,882	3,358,000	233,449	3,591,528
Water	1,443,685	1,443,685			
Street	679,655	679,655			
Assessment	149,800	149,800			
Police Communications Fund	607,152	607,152			
Industrial Park Operations	1,481,156	1,481,156			
Storm Drainage Utility	192,015	192,015			
Bicycle & Footpath	1,498,930	1,498,930			
Building Insp. Program Fund	304,033	304,033			
Debt Service	1,862,756	1,862,756			
Wastewater	1,644,470	1,644,470			
Special Trusts Fund	241,235	241,235			
Small Business Loan	9,575	9,575			
Housing Rehabilitation Loan	440,840	440,840			
General Reserve	466,820	466,820			
Water Reserve	2,057,215	2,057,215			
Wastewater Reserve	1,468,685	1,468,685			
Storm Drainage Reserve	751,750	751,750			
Narcotics Forfeiture	216,300	216,300			
Water Systems Development	123,765	123,765			
Street Systems Development	637,940	637,940			
Wastewater Systems Development	401,345	401,345			
Storm Drain Systems Development	509,760	509,760			
Park Systems Development	185,970	185,970			
<b>TOTAL</b>	<b>25,459,734</b>	<b>22,101,734</b>	<b>3,358,000</b>	<b>233,449</b>	<b>3,591,528</b>

**ESTIMATED TAXABLE ASSESSED VALUATION:**

**498,221,368**

**PERMANENT TAX RATE/\$1000 ASSESSED VALUE:**

**7.2087**

**Summary of Revenues & Expenditures  
(All Funds Combined)**

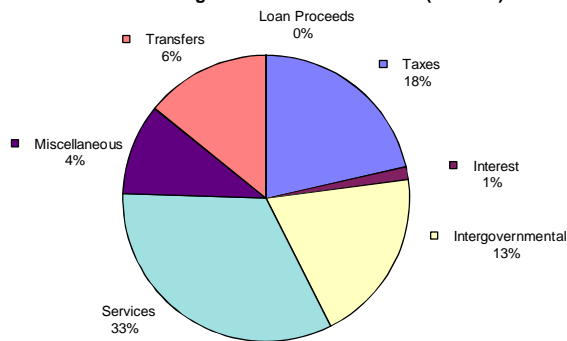
	<b>Actual 2005-06</b>	<b>Actual 2006-07</b>	<b>Budget 2007-08</b>	<b>Budget 2008-09</b>
<b>Beginning Balance</b>	7,646,166	7,972,874	6,768,146	7,773,181
<b>Revenues/Sources</b>				
<b>Taxes</b>	3,804,722	3,522,730	3,750,233	3,798,295
<b>Interest</b>	312,029	422,419	221,245	246,613
<b>Intergovernmental</b>	1,429,296	1,282,192	8,531,040	3,479,497
<b>Services</b>	4,843,616	6,125,486	5,912,098	5,835,446
<b>Miscellaneous</b>	340,805	1,023,468	1,049,840	1,820,126
<b>Transfers</b>	1,185,251	1,443,252	4,248,118	2,506,576
<b>Assessments</b>	32,834	0	0	0
<b>Loan Proceeds</b>	3,550,837	3,628,063	2,675,104	0
<b>Total Revenues</b>	15,499,390	17,447,610	26,387,678	17,686,553
<b>Beg. Bal. + Revenues</b>	23,145,556	25,420,484	33,155,824	25,459,734
<b>Expenses</b>				
<b>Personal Services</b>	4,749,541	5,109,933	5,985,916	6,122,700
<b>Materials &amp; Services</b>	2,701,723	2,514,342	6,298,321	5,324,470
<b>Capital Outlay</b>	5,532,384	3,450	11,548,828	6,573,944
<b>Debt Service</b>	669,827	1,118,920	3,128,117	2,954,767
<b>Transfers</b>	1,295,251	1,443,252	4,252,288	2,479,652
<b>Contingency</b>	0	0	1,359,404	1,230,615
<b>Total Expenses</b>	14,948,726	10,189,897	32,572,874	24,686,148
<b>Ending Balance</b>	8,196,830	15,230,587	582,950	773,586
<b>Expenses + End. Bal.</b>	23,145,556	25,420,484	33,155,824	25,459,734

**Notes:**

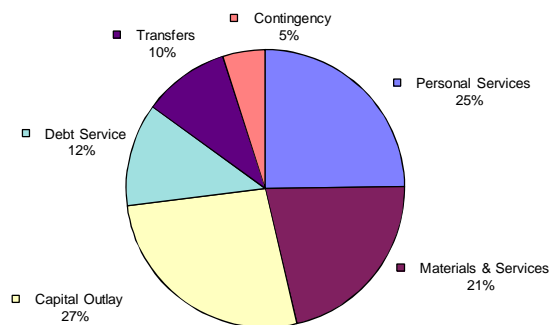
Miscellaneous revenues include fines, forfeitures, licenses, and permits.

Taxes include property taxes, transient room taxes,  
and franchise payments.

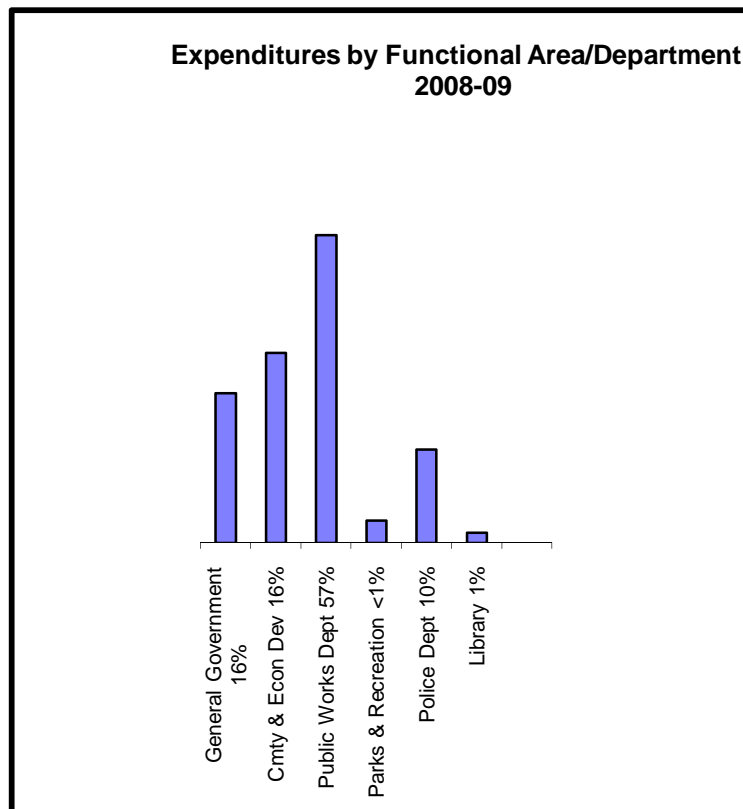
**All Funds - Budgeted Sources of Revenue (2008-09)**



**All Funds - Budgeted Categories of Expenses (2008-09)**



Summary of Expenditures by Functional Area/Department (All Funds Combined)	
	Budgeted 2008-09
General Government 16%	4,922,121
Cmty & Econ Dev 16%	6,263,924
Public Works Dept 57%	10,136,920
Parks & Recreation <1%	732,985
Police Dept 10%	3,063,394
Library 1%	340,390
<b>TOTAL</b>	<b>25,459,734</b>



## Summary of Revenues & Expenditures (General Fund)

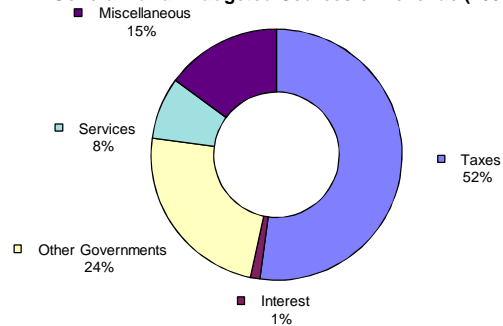
	Actual 05-06	Actual 06-07	Budget 07-08	Budget 08-09
<b>Beginning Balance</b>	1,134,946	1,853,855	1,724,915	1,326,106
<b>Revenues</b>				
<b>Taxes</b>	3,463,743	3,195,788	3,271,000	3,524,000
<b>Interest</b>	76,097	121,281	90,200	80,000
<b>Other Governments</b>	370,617	368,912	371,981	1,606,534
<b>Services</b>	728,698	685,134	682,427	541,052
<b>Miscellaneous</b>	197,469	928,296	542,375	1,007,190
<b>Transfers</b>	0	0	0	0
<b>Loan Proceeds</b>	0	0	1,053,460	0
<b>Total Revenues</b>	4,836,624	5,299,411	6,011,443	6,758,776
<b>Beg. Bal. + Revenues</b>	5,971,570	7,153,266	7,736,358	8,084,882
<b>Expenses</b>				
<b>Personal Services</b>	2,799,839	2,827,598	3,304,911	3,431,950
<b>Materials &amp; Services</b>	752,158	746,637	1,441,445	2,426,921
<b>Capital Outlay</b>	12,256	492,198	1,124,212	828,429
<b>Debt Service</b>	48,593	39,601	79,111	278,412
<b>Transfers</b>	504,869	482,837	1,171,729	490,020
<b>Contingency</b>	0	0	220,000	220,750
<b>Total Expenses</b>	4,117,715	4,588,871	7,341,408	7,676,482
<b>Ending Balance</b>	1,853,855	2,564,395	394,950	408,400
<b>Expenses + Ending Bal.</b>	5,971,570	7,153,266	7,736,358	8,084,882

*Notes:*

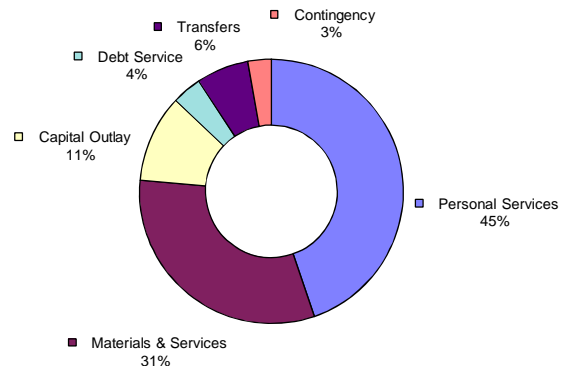
*Miscellaneous revenues include fines, forfeitures, licenses, and permits.*

*Taxes include property taxes, transient room taxes  
and franchise payments.*

**General Fund - Budgeted Sources of Revenue (2008-09)**



**General Fund - Budgeted Categories of Expense (2008-09)**

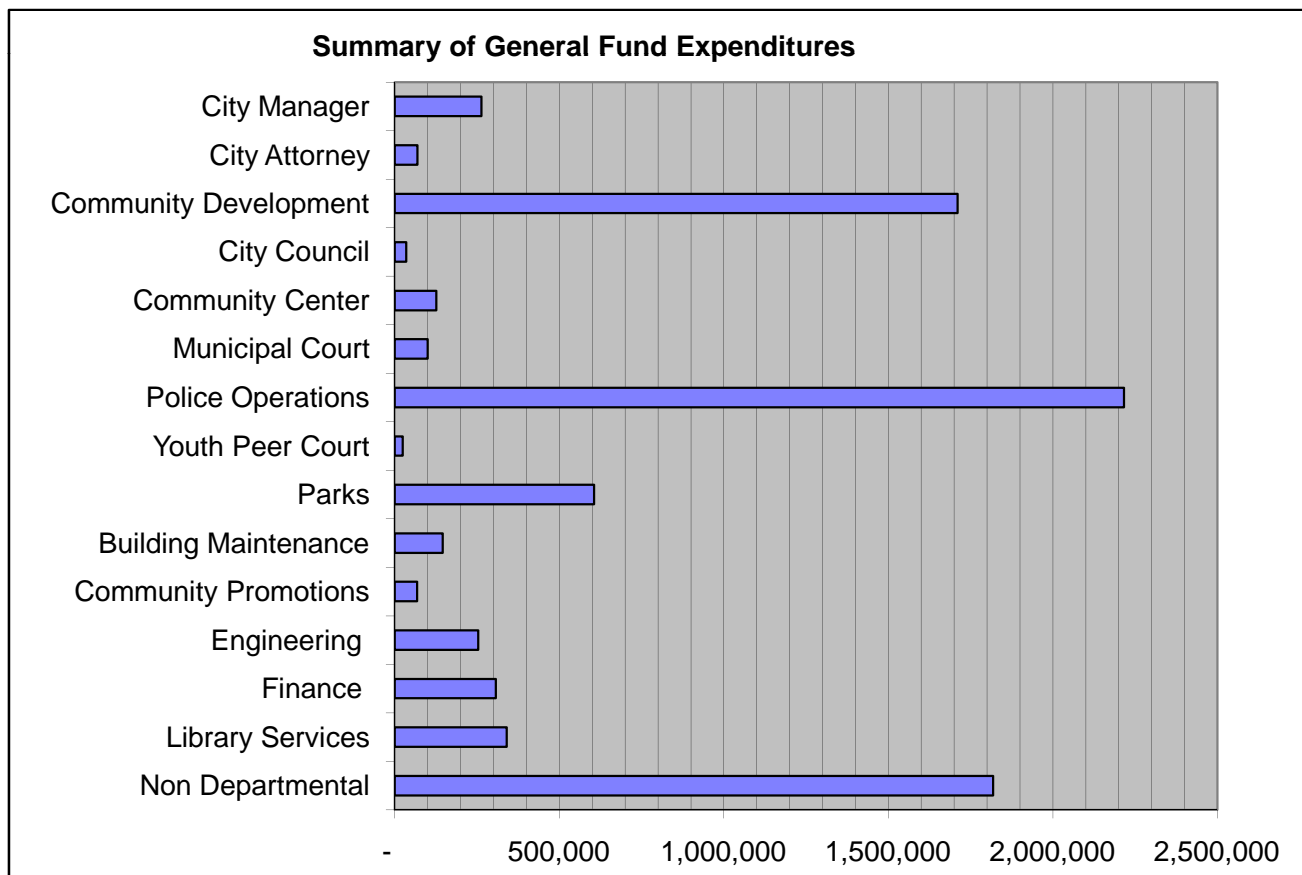




## Expenditures by Department

{General Fund}

	2008-09 Proposed	Percent of General Fund
<b>General Fund</b>		
Non Departmental	1,818,559	22.49%
Library Services	340,390	4.21%
Finance	306,896	3.80%
Engineering	254,230	3.14%
Community Promotions	67,650	0.84%
Building Maintenance	146,285	1.81%
Parks	606,105	7.50%
Youth Peer Court	24,200	0.30%
Police Operations	2,215,742	27.41%
Municipal Court	99,930	1.24%
Community Center	126,880	1.57%
City Council	34,620	0.43%
Community Development	1,710,855	21.16%
City Attorney	69,400	0.86%
City Manager	263,140	3.25%
<b>TOTAL</b>	<b>8,084,882</b>	<b>100%</b>



**CITY OF COTTAGE GROVE  
BUDGET SUMMARY  
GENERAL FUND  
2008-09 FISCAL YEAR**

<b>DEPARTMENT</b>	<b>FUND - DEPT #</b>	<b>PERSONAL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>DEBT SERVICE</b>	<b>CONTINGENCY</b>	<b>UNAPPROP- RIATED BALANCE</b>	<b>TOTAL</b>
City Manager	01-30	224,815	38,325						263,140
City Attorney	01-31		69,400						69,400
Community Development	01-32	315,055	1,395,800						1,710,855
City Council	01-33		34,620						34,620
Community Center	01-34	101,980	24,900						126,880
Municipal Court	01-36	75,620	24,310						99,930
Police Operations	01-37	1,778,990	330,900	105,852					2,215,742
Youth Peer Court	01-40	21,600	2,600						24,200
Parks	01-41	64,705	41,400	500,000					606,105
Building Maintenance	01-42	85,535	60,750						146,285
Community Promotions	01-43		67,650						67,650
Engineering	01-44	223,855	30,375						254,230
Finance	01-45	261,705	44,191	1,000					306,896
Library	01-47	278,090	62,300						340,390
Non Departmental	01-95		199,400	221,577	490,020	278,412	220,750	408,400	1,818,559
<b>TOTAL</b>		<b>3,431,950</b>	<b>2,426,921</b>	<b>828,429</b>	<b>490,020</b>	<b>278,412</b>	<b>220,750</b>	<b>408,400</b>	<b>8,084,882</b>

**CITY OF COTTAGE GROVE  
BUDGET SUMMARY  
POLICE  
2008-09 FISCAL YEAR**

<b>DEPARTMENT</b>	<b>FUND - DEPT #</b>	<b>PERSONAL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>DEBT SERVICE</b>	<b>CONTINGENCY</b>	<b>UNAPPROP- RIATED BALANCE</b>	<b>TOTAL</b>
Police Operations	01-37	1,778,990	330,900	105,852					2,215,742
Youth Peer Court	01-40	21,600	2,600						24,200
Police Communications	06	502,230	87,207	7,450	8,265		2,000		607,152
Narcotics Forfeiture Fund	38	15,955	54,467	37,500	1,089		107,289		216,300
<b>TOTAL</b>		<b>2,318,775</b>	<b>475,174</b>	<b>150,802</b>	<b>9,354</b>	<b>0</b>	<b>109,289</b>	<b>0</b>	<b>3,063,394</b>

**CITY OF COTTAGE GROVE  
BUDGET SUMMARY  
PUBLIC WORKS  
2008-09 FISCAL YEAR**

<b>DEPARTMENT</b>	<b>FUND - DEPT #</b>	<b>PERSONAL SERVICES</b>	<b>MATERIALS &amp; SERVICES</b>	<b>CAPITAL OUTLAY</b>	<b>TRANSFERS</b>	<b>DEBT SERVICE</b>	<b>CONTINGENCY</b>	<b>UNAPPROP- RIATED BALANCE</b>	<b>TOTAL</b>
Parks	01-41	64,705	41,400	500,000					606,105
Building Maintenance	01-42	85,535	60,750						146,285
Engineering	01-44	223,855	30,375						254,230
Water Fund - Distribution	02-50	499,735	154,550						654,285
- Production	02-54	358,245	222,200						580,445
- Non-Departmental	02-95		147,415		11,600		49,940		208,955
Street Fund - Maintenance	03-01	216,905	187,150						404,055
- Sweeping	03-02	53,250	15,600						68,850
- Improvements	03-56		1,200	81,140					82,340
-Non-Departmental	03-95		27,565		73,075		23,770		124,410
Assessment Fund	04			149,800					149,800
Industrial Park Operations	09		90,300	300,000		789,679	260,381	40,796	1,481,156
Storm Drainage Utility	10	100,020	43,205		1,905		46,885		192,015
Bicycle & Footpath Fund	11		410,560	1,088,370					1,498,930
Building Permit Program	13	40,480	262,530		1,023				304,033
Debt Service	17					1,859,756	3,000		1,862,756
Wastewater - Collection	23-51	293,125	70,050						363,175
- Treatment Plant	23-52	348,585	188,400						536,985
- Middlefield Golf Course	23-53	262,220	190,800						453,020
- Non-Departmental	23-95		161,755		110,365		19,170		291,290
Water Reserve	32		139,820	1,097,590	781,195		38,610		2,057,215
Wastewater Reserve	35		121,815	303,160	713,480		8,840	321,390	1,468,685
Storm Drain Reserve	36		94,675	616,460	36,375		4,240		751,750
Water System Development	41		23,665	100,100					123,765
Street System Development	42		44,230	518,225	75,485				637,940
Wastewater System Development	43		38,020	363,325					401,345
Storm Drain System Development	44		81,535	428,225					509,760
Parks System Development	45		15,800	170,170					185,970
<b>TOTAL</b>		<b>2,546,660</b>	<b>2,865,365</b>	<b>5,716,565</b>	<b>1,804,503</b>	<b>2,649,435</b>	<b>454,836</b>	<b>362,186</b>	<b>16,399,550</b>

**CITY OF COTTAGE GROVE  
PERSONAL SERVICES SUMMARY  
GENERAL/PUBLIC SAFETY  
FY2008-09**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	COMMUNITY SERVICES	COMM. CENTER
CITY MANAGER	101,160	101,160							
ADMINISTRATIVE ASSISTANT	53,000	53,000							
COMMUNITY COORDINATOR	37,850								37,850
FINANCE DIRECTOR	79,755			79,755					
SENIOR ACCOUNTING TECH.	48,170			48,170					
FINANCE CLERK	30,260			30,260					
COURT/FINANCE CLERK	42,415		31,810	10,605					
MUNICIPAL JUDGE -.25 FTE	24,120		24,120						
POLICE CHIEF	84,650				67,700		16,950		
ADMINISTRATIVE AIDE (POLICE)	37,140				27,790		9,350		
POLICE COMMANDER	73,415				62,340		11,075		
POLICE CORPORALS-4 FTE	225,580				203,000		22,580		
POLICE OFFICERS-10 FTE	571,065				571,065				
PARKING OFFICER-.5 FTE	6,615				6,615				
RECORDS COORDINATOR	34,900				34,900				
CLERK-.8 FTE	14,643				14,643				
COMMUNICATIONS SPEC.- 5 FTE	208,620						208,620		
TEMPORARY WORKER - .13 FTE	5,225						5,225		
PEER COURT COORD - .66 FTE	17,500					17,500			
COMMUNITY SERVICES DIRECTOR - .85 FTE	49,450							24,725	24,725
LIBRARIAN	43,920							43,920	
SENIOR LIBRARY ASSISTANT	31,905							31,905	
LIBRARY ASSISTANT	27,325							27,325	
LIBRARY AIDES - 2.5 FTE	61,925							61,925	
<b>TOTAL</b>	<b>1,910,608</b>	<b>154,160</b>	<b>55,930</b>	<b>168,790</b>	<b>988,053</b>	<b>17,500</b>	<b>273,800</b>	<b>189,800</b>	<b>62,575</b>
<b>TOTAL FTE</b>	<b>38.69</b>	<b>2.00</b>	<b>1.00</b>	<b>3.25</b>	<b>18.30</b>	<b>0.66</b>	<b>6.13</b>	<b>5.925</b>	<b>1.425</b>

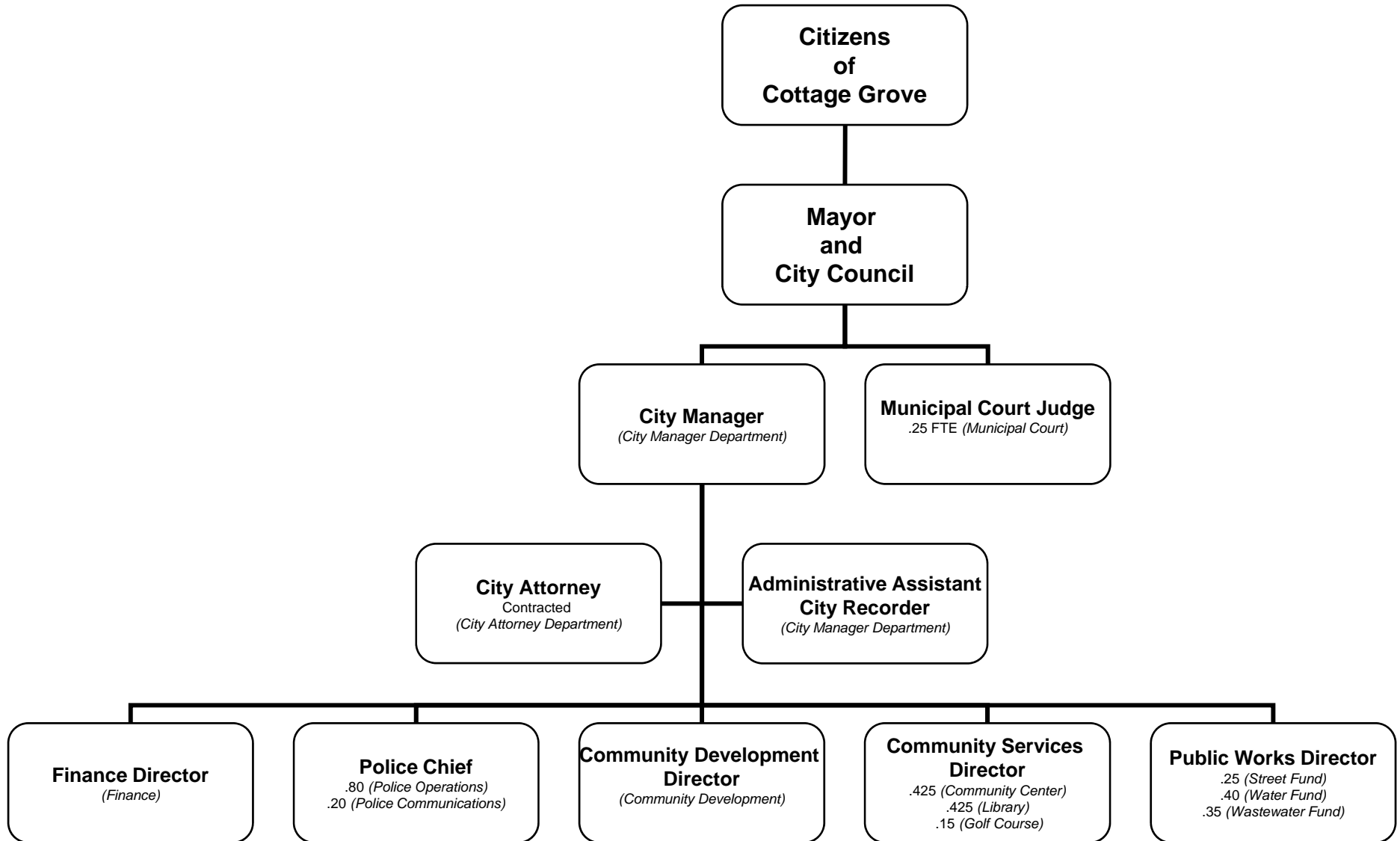
\*FTE = Full Time Equivalents

**CITY OF COTTAGE GROVE  
PERSONAL SERVICES SUMMARY  
PUBLIC WORKS/COMMUNITY DEVELOPMENT  
FY2008-09**

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	78,680				19,670	11,800	19,670			19,670	7,870			
FLEET & FACILITIES MANAGER	65,965				23,085	3,300	13,190	3,300		16,490	3,300		3,300	
UTILITY MAINTENANCE SUPERVISOR.	65,100				32,550		13,020			13,020			6,510	
UTILITY MAINTENANCE WORKERS-17 FTE	724,560		32,445	22,205	173,155	126,215	73,535	27,275		85,325	146,970		37,435	
ADMIN. AIDE-PUB. WORKS	42,540	8,505			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	29,880			29,880										
CLERICAL ASSISTANT-SHOP	36,195				12,665	3,620			7,240	7,240	1,810		3,620	
CLERICAL ASSISTANT - CITY HALL	34,180	1,710			1,710				1,710	1,710			1,710	25,630
WWTP SUPERVISOR	64,215										64,215			
UTILITIES CLERK	37,675				18,835					16,955			1,885	
WATER PROD. SUPERVISOR	64,215					64,215								
COMMUNITY SERVICES DIR. - .15FTE	8,725											8,725		
GOLF SHOP MANAGER	34,160											34,160		
GOLF SHOP ASSISTANTS - 1.35 FTE	26,640											26,640		
GOLF COURSE SUPERINDENTENT	45,970											45,970		
GOLF ASST. SUPER/MECHANIC - .68 FTE	21,000											21,000		
CITY ENGINEER	72,895				10,935	3,645			43,735	10,935	3,645			
ENGINEERING TECHNICIANS - 2 FTE	86,800								86,800					
COMMUNITY DEVELOPMENT DIRECTOR	82,450	82,450												
CITY PLANNER	55,415	55,415												
PLANNING TECH	33,230	33,230												
TEMPORARY WORKER - GOLF - 2.65 FTE	52,440											52,440		
TEMPORARY WORKER - NON GOLF - 2.59 FTE	39,345	5,000	7,670			3,095	21,370						2,210	
<b>TOTAL</b>	<b>1,843,295</b>	<b>219,125</b>	<b>40,115</b>	<b>52,085</b>	<b>305,215</b>	<b>218,020</b>	<b>140,785</b>	<b>30,575</b>	<b>152,170</b>	<b>179,775</b>	<b>229,940</b>	<b>188,935</b>	<b>60,925</b>	<b>25,630</b>
<b>TOTAL FTE</b>	<b>43.42</b>	<b>4.33</b>	<b>1.47</b>	<b>1.50</b>	<b>6.60</b>	<b>4.61</b>	<b>3.84</b>	<b>0.70</b>	<b>3.15</b>	<b>3.80</b>	<b>4.35</b>	<b>6.83</b>	<b>1.49</b>	<b>0.75</b>
<b>FY2008-09 ALL FUNDS FTE TOTAL</b>	<b>82.11</b>													
<b>FY2007-08 ALL FUNDS FTE TOTAL</b>	<b>82.19</b>													
<b>FY2006-07 ALL FUNDS FTE TOTAL</b>	<b>70.41</b>													
<b>FY2005-06 ALL FUNDS FTE TOTAL</b>	<b>68.41</b>													
<b>FY2004-05 ALL FUNDS FTE TOTAL</b>	<b>67.41</b>													
<b>FY2003-04 ALL FUNDS FTE TOTAL</b>	<b>63.41</b>													
<b>FY2002-03 ALL FUNDS FTE TOTAL</b>	<b>85.50</b>													

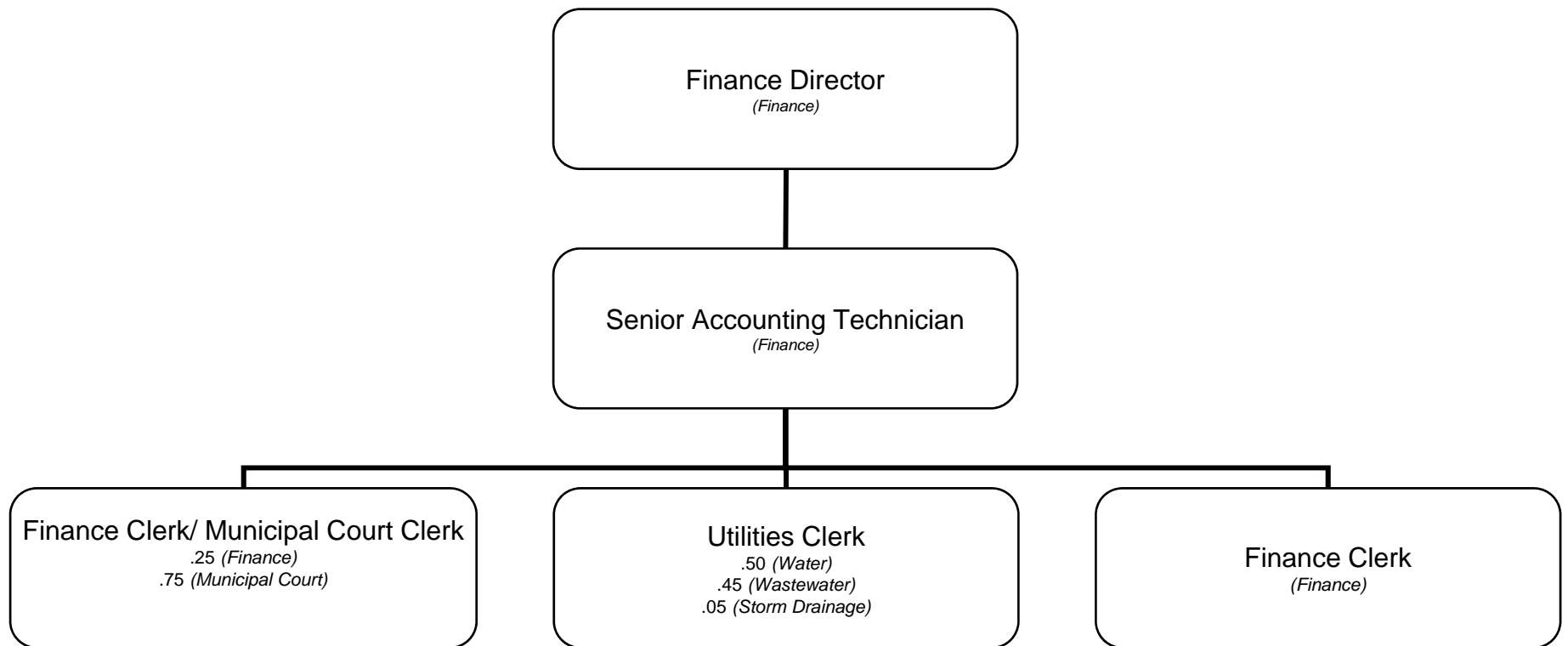
# City of Cottage Grove, Oregon

## Organizational Chart



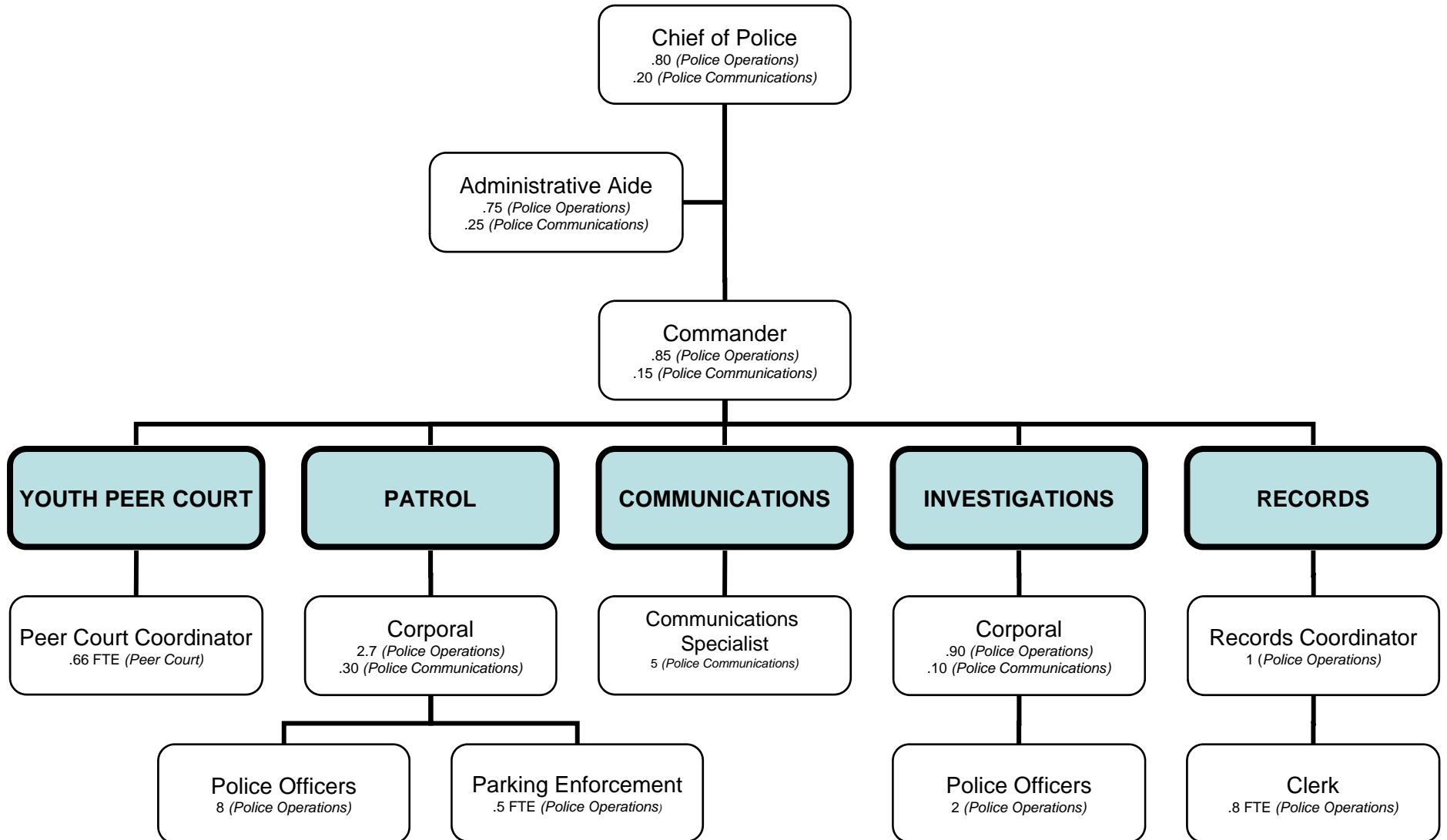
FTE = Full-time Equivalent

# Finance Department

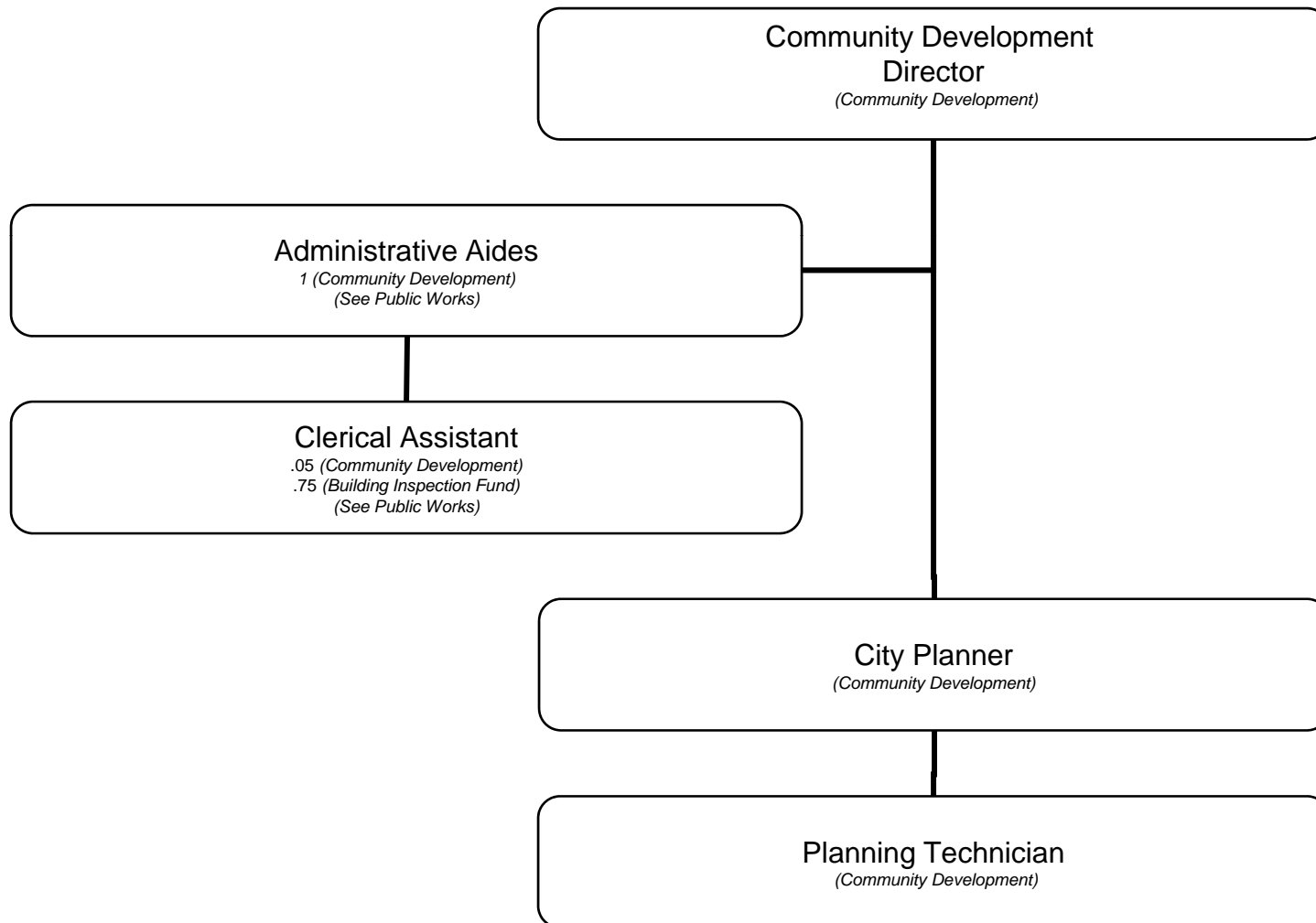




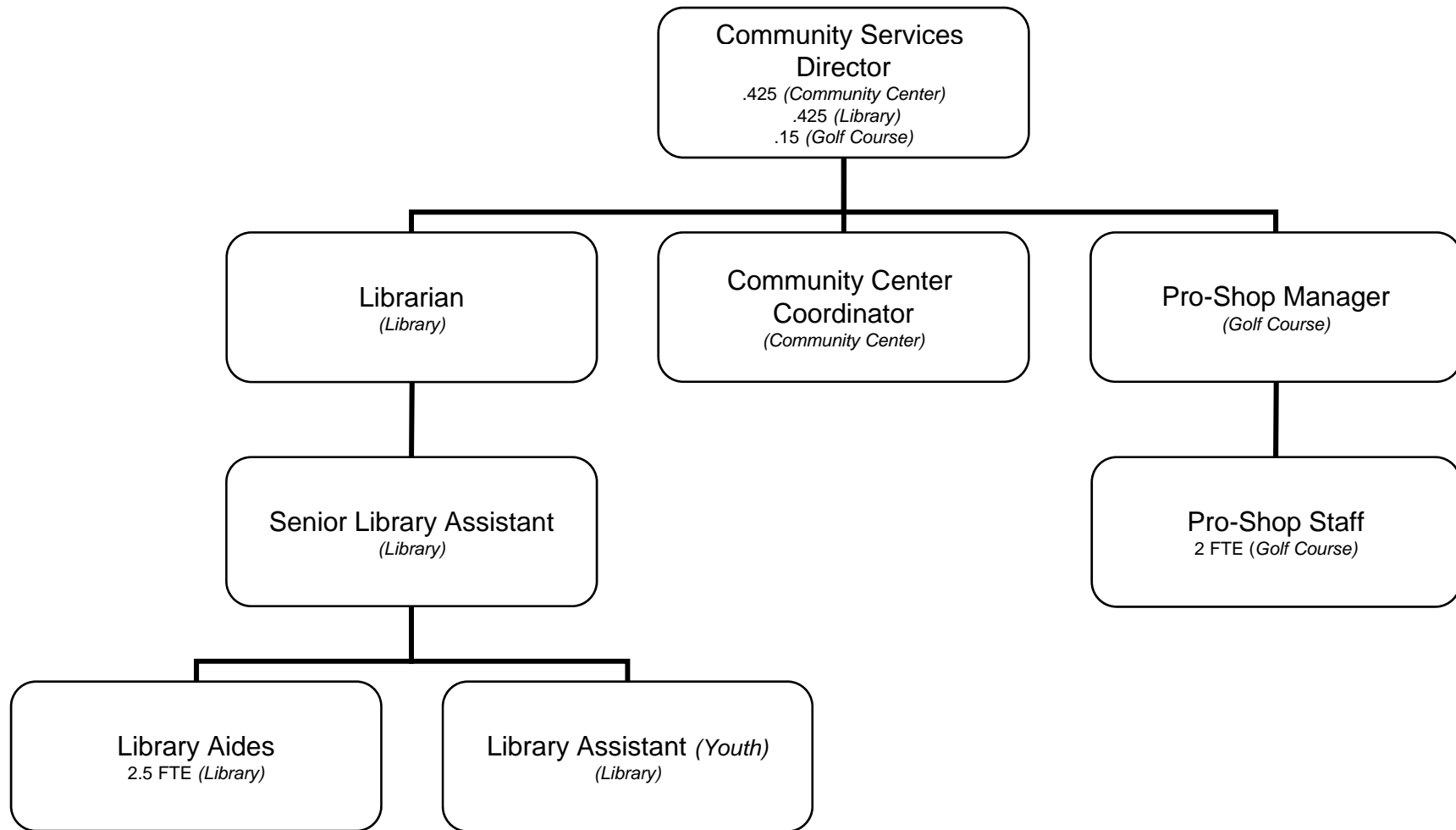
# Police Department



# Community Development



# Community Services Department



# Public Works Department

