
FUND DESCRIPTIONS

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

GENERAL FUND

The General Fund accounts for resources devoted to support the services associated with local government. Operations within the General Fund are City Council, City Manager, Finance, Police Operations, Municipal Court, Court Support Services, Youth Peer Court, Maintenance, Engineering, Broadband Services, Development, Library Services, Community Services, Community Promotions 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 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 these funds. 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. They include the Special Trusts Fund and the Armory Trust Fund.

DEBT SERVICE

The City has established the Debt Service Fund to account for the accumulation of resources for the payment of principal, interest, and fees 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, Storm Drain Reserve Fund, and Building Inspection Reserve Fund.



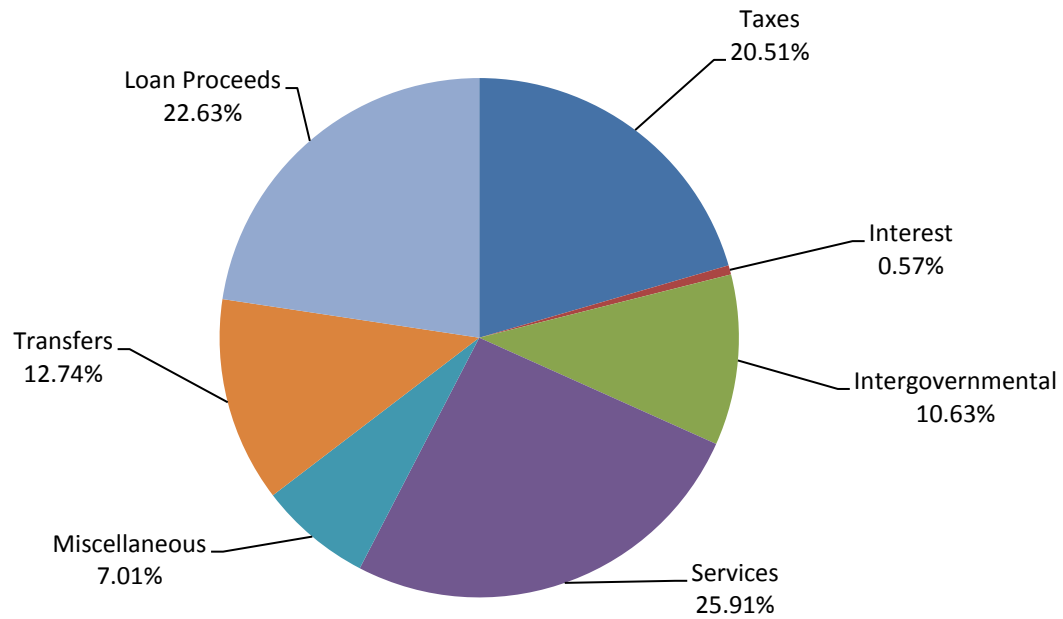
SUMMARY OF RESOURCES AND REQUIREMENTS

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

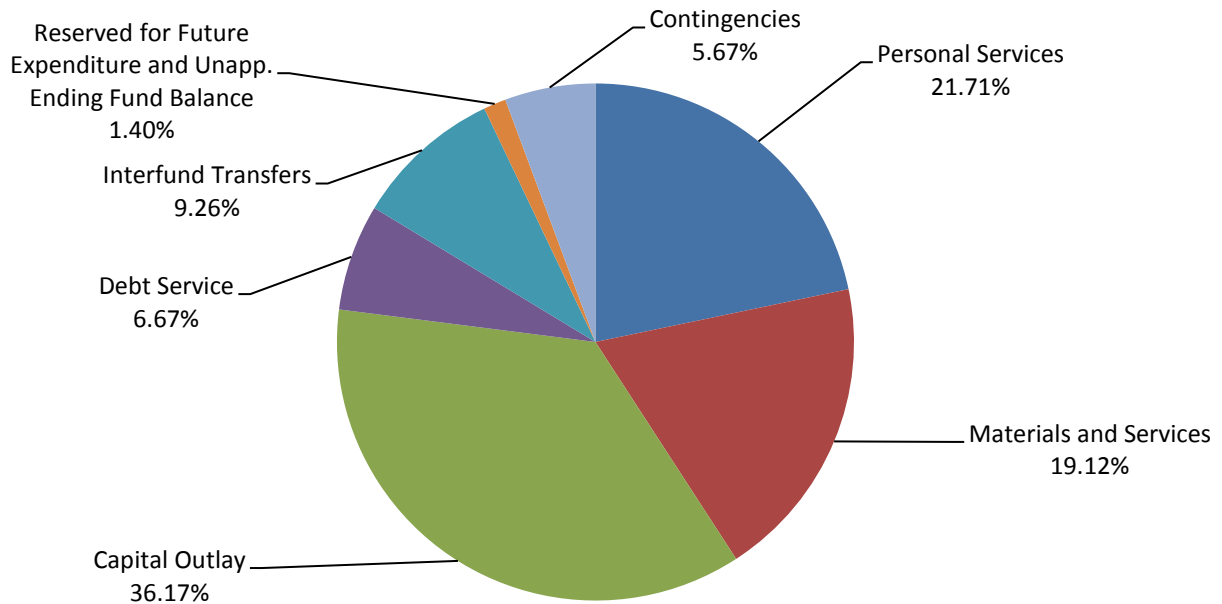
Two-year comparisons of budgeted resources and requirements are presented.

	Actual 2016-17	Actual 2017-18	Budget 2018-19	Adopted 2019-20
RESOURCES:				
Taxes	5,493,077	5,684,332	5,952,000	6,286,535
Interest	107,334	179,069	115,250	176,150
Intergovernmental	902,753	1,151,076	1,446,875	3,258,825
Services	7,195,476	7,669,525	7,524,915	7,940,140
Miscellaneous	2,092,622	2,074,658	2,194,645	2,149,220
Transfers	919,605	3,173,744	3,687,355	3,911,075
Loan proceeds	60,000	86,850	7,185,670	6,935,670
Beginning fund balance	<u>11,050,132</u>	<u>10,536,058</u>	<u>10,206,465</u>	<u>11,313,890</u>
Total Resources	<u>27,820,999</u>	<u>30,555,313</u>	<u>38,313,175</u>	<u>41,971,505</u>
REQUIREMENTS:				
Personal services	6,755,732	6,925,896	8,232,565	9,092,745
Materials and services	4,424,664	4,704,795	7,673,550	8,007,960
Capital outlay	1,769,721	1,663,866	12,959,235	15,178,070
Debt Service	2,267,220	2,179,584	2,727,565	2,795,410
Interfund transfers	900,305	3,154,444	3,688,055	3,891,775
Reserved for Future Exp.	3,000	3,000	3,000	11,750
Contingencies	<u>0</u>	<u>0</u>	<u>2,451,735</u>	<u>2,416,795</u>
Total Requirements	<u>16,120,642</u>	<u>18,631,584</u>	<u>37,735,705</u>	<u>41,394,505</u>
Ending Balance	11,700,357	11,923,729	577,470	577,000
Requirements + End. Bal.	<u>27,820,999</u>	<u>30,555,313</u>	<u>38,313,175</u>	<u>41,971,505</u>

All Funds - Budgeted Sources of Revenue (2019-20)



All Funds - Budgeted Categories of Expenses (2019-20)





SUMMARY OF INDIVIDUAL FUNDS- ADOPTED FOR FISCAL YEAR 2019-20

RESOURCES

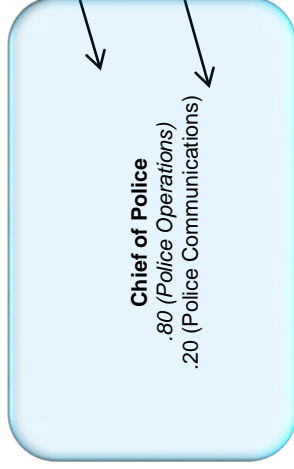
	General	Street	Assessment
Beginning Fund Balance/Net Working Capital	\$2,050,000	\$1,000,000	\$159,970
REVENUES			
Current Year Property Taxes Estimated to be Received	4,663,850		
Licenses, franchise	614,500		
Fees & Permits	24,300		
Fines & forfeitures	96,700		
System development fees			
Charges for services	718,415		
Federal, State and all other Grants, Gifts, Allocations and Donations	1,170,730	1,747,145	
Revenue from Bonds and Other Debt		0	1,160,670
Other taxes	469,500	1,145,725	
Interest earnings	46,000	12,000	2,500
Miscellaneous	140,000	6,000	
Interfund Transfers/Internal Service Reimbursements	0		
Revenue Total	\$7,943,995	\$2,910,870	\$1,163,170
TOTAL RESOURCES	\$9,993,995	\$3,910,870	\$1,323,140

REQUIREMENTS

Personal Services	\$5,046,870	\$396,075	
Materials and Services	2,754,670	647,225	211,160
Capital Outlay	50,100	2,612,145	1,111,980
Debt Service			
Interfund Transfers	1,175,860	108,130	
Contingencies	389,495	138,545	
Special Payments			
Unappropriated Ending Balance and Reserved for Future Expenditure	577,000	8,750	
TOTAL REQUIREMENTS	\$9,993,995	\$3,910,870	\$1,323,140



Organizational Chart Legend



-Top heading is the position title.

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

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

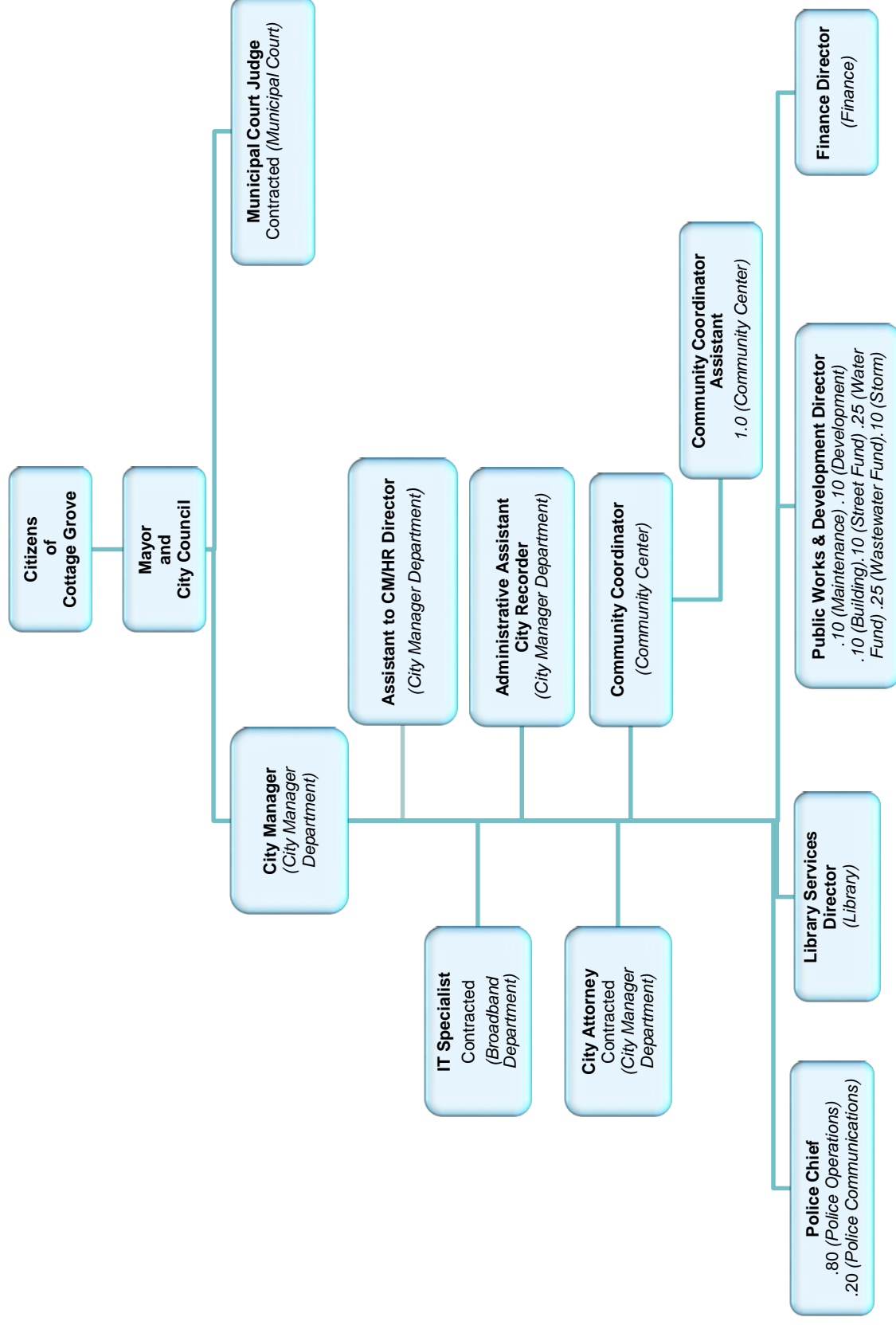
Abbreviation Legend

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

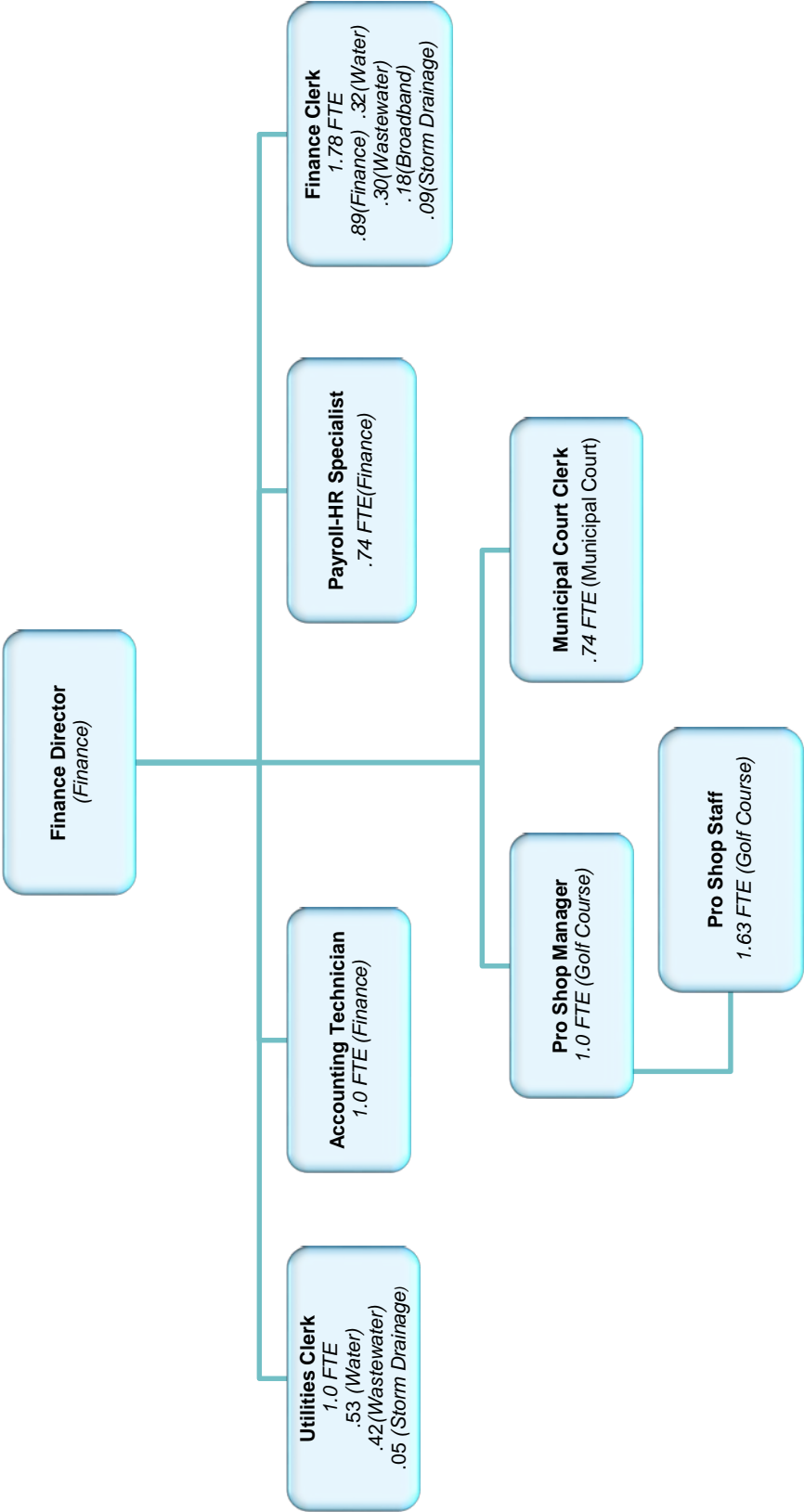
MW I,II,III - Maintenance Worker 1,2 or 3
Supr. - Supervisor
Supt. - Superintendent
Tech. - Technician
WTP - Water Treatment Plant
WTR - Water
WW - Wastewater
WWTP - Wastewater Treatment Plant

City of Cottage Grove, Oregon

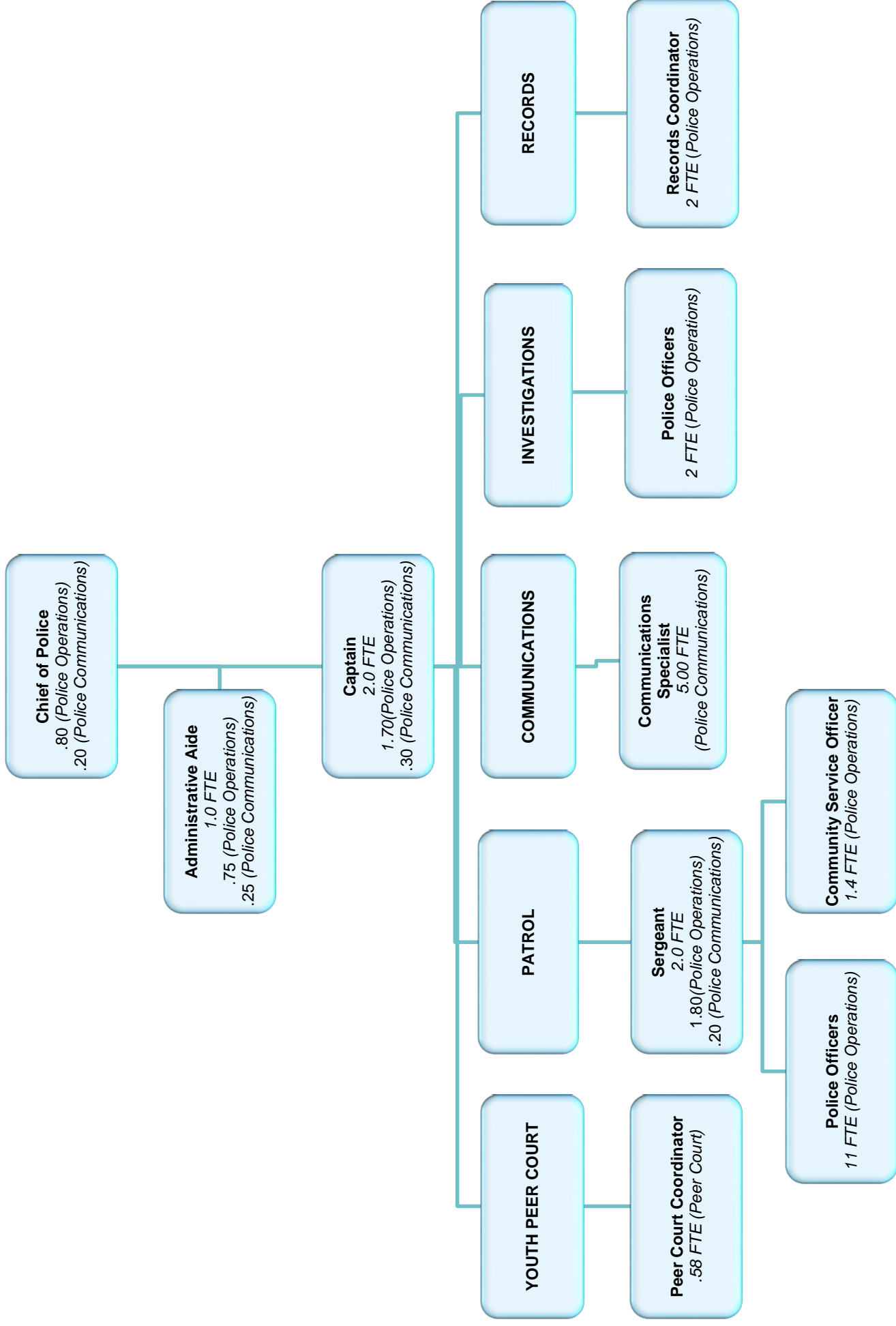
Organizational Chart



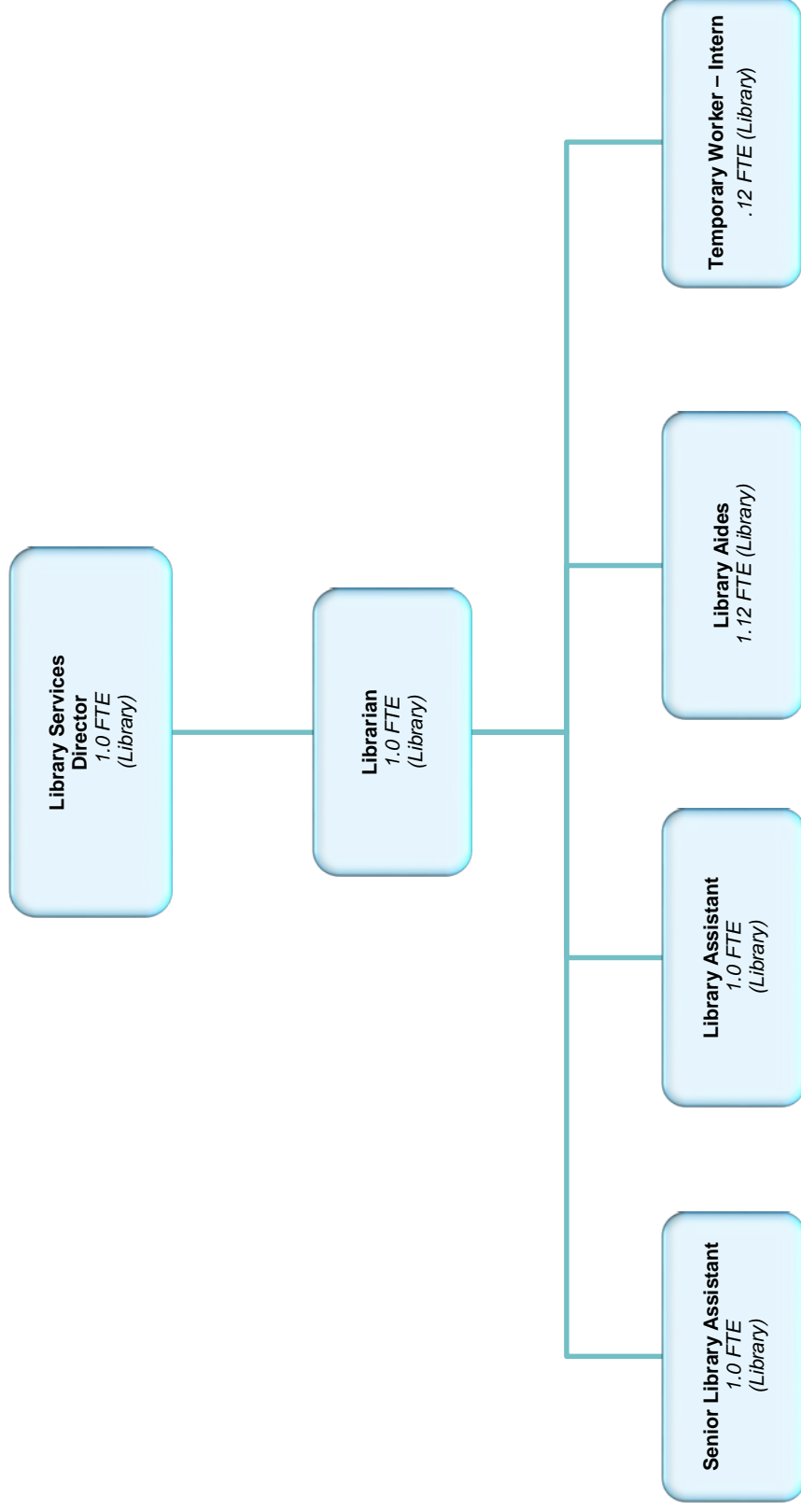
Finance Department



Police Department

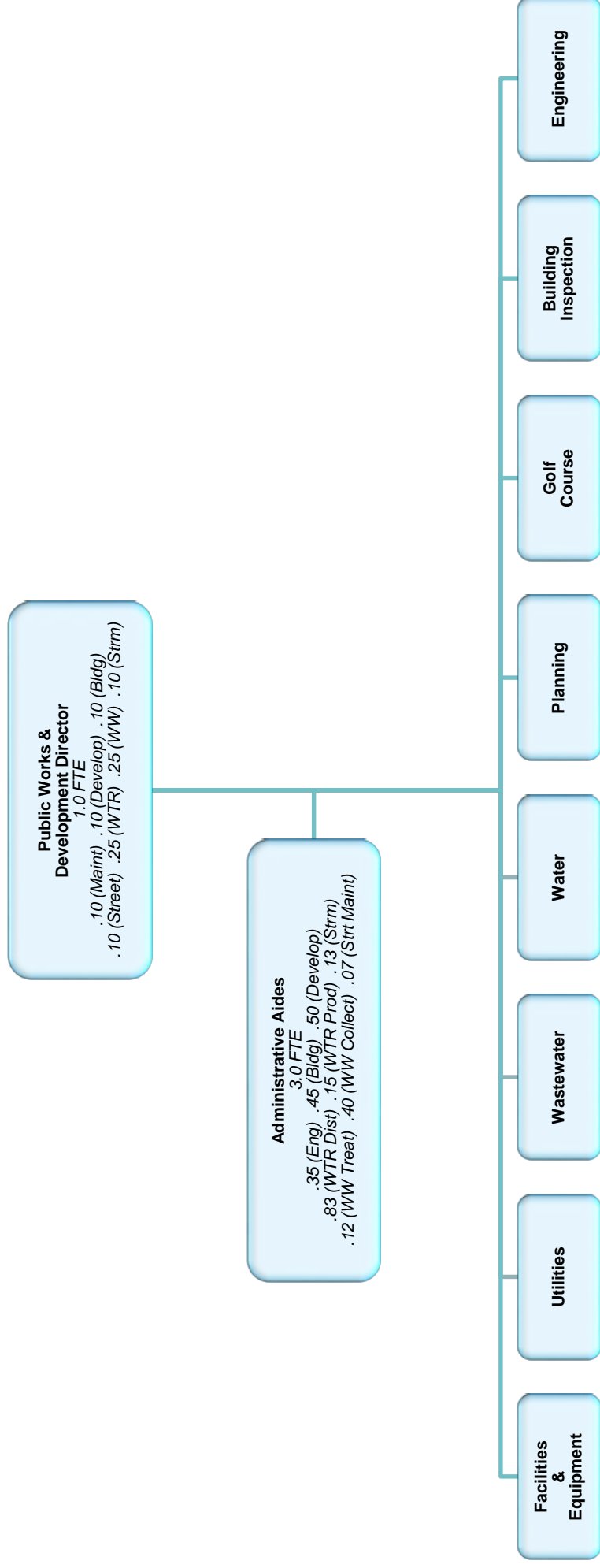


Library Services Department



Public Works & Development

Department Divisions

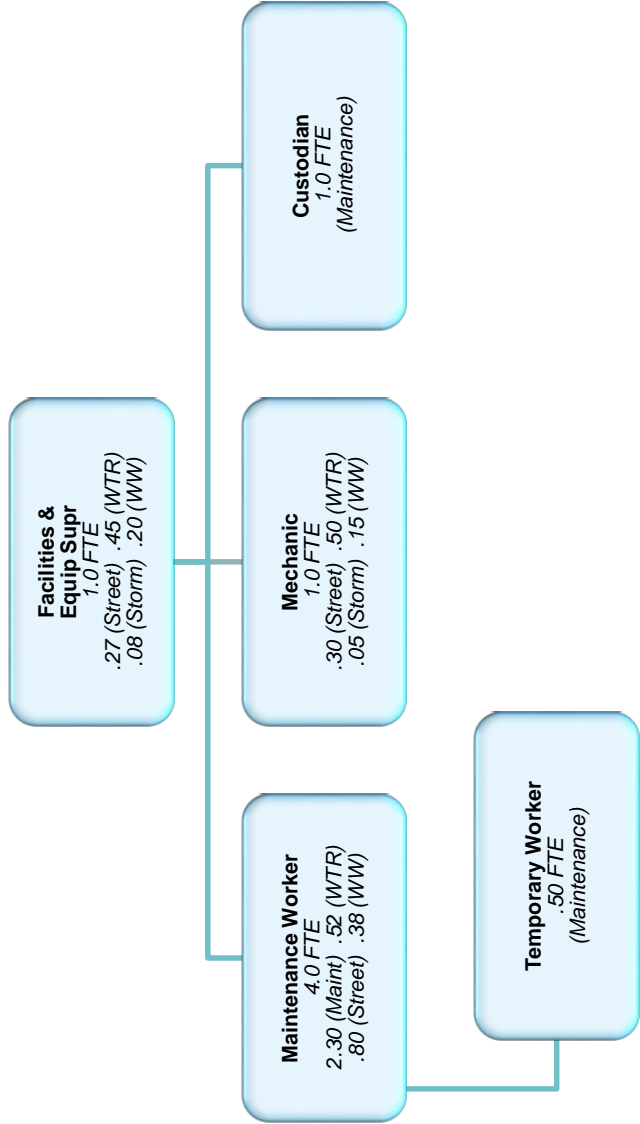


(Division Organization Charts follow)

Public Works & Development Department

Division Organization Charts

Facilities Division



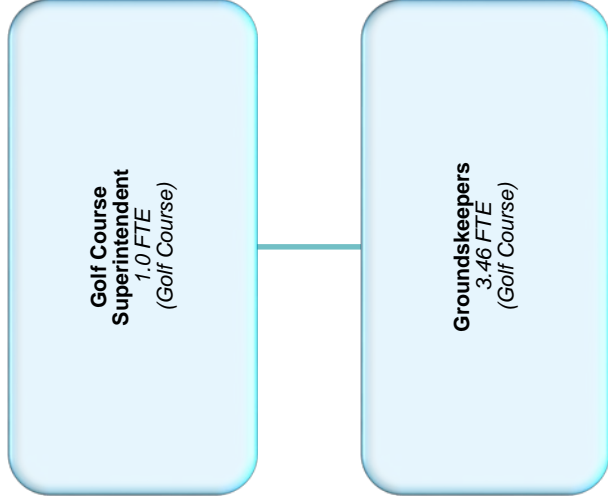
Utilities Division



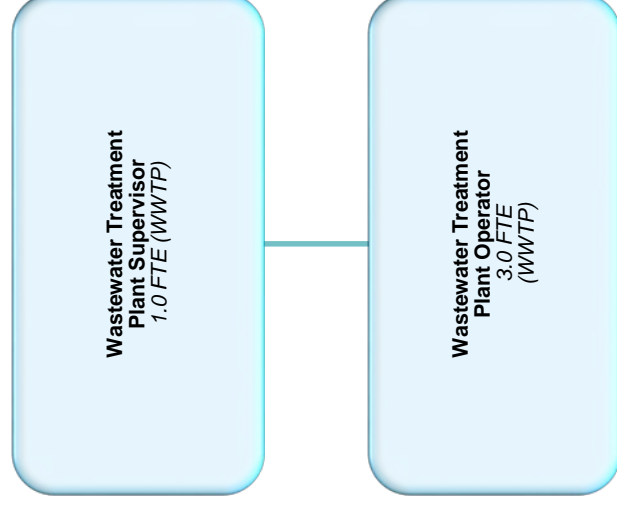
Public Works & Development Department

Division Organization Charts

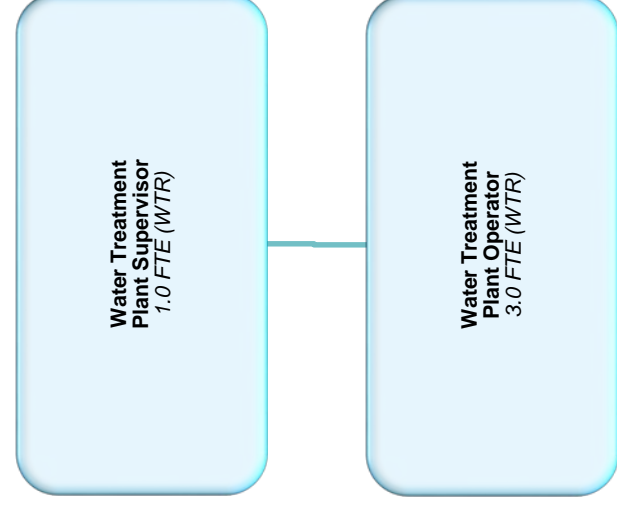
Golf Course Division



Wastewater Treatment Division



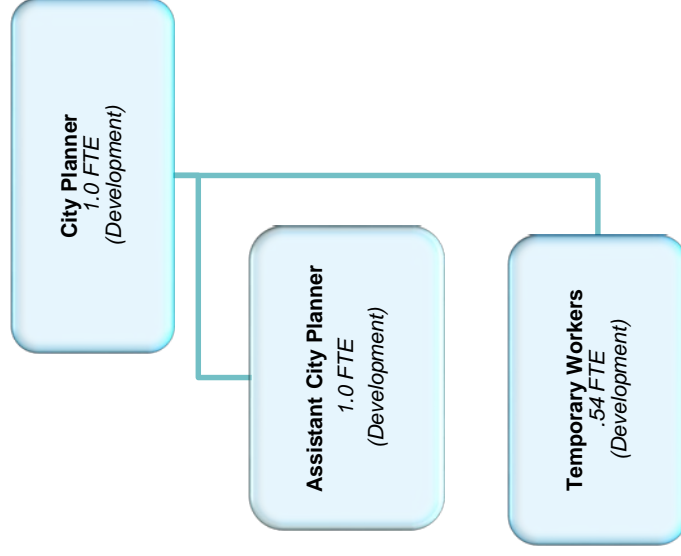
Water Treatment Division



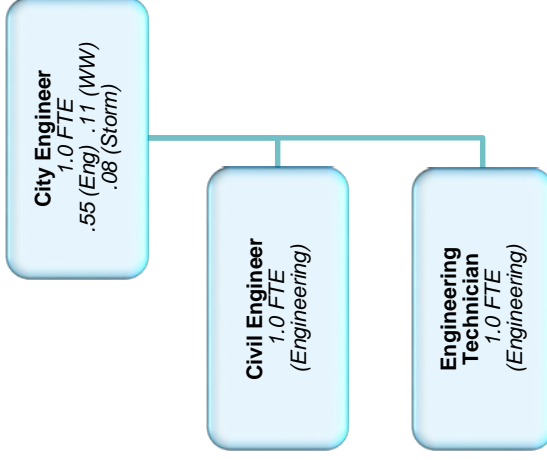
Public Works & Development Department

Division Organization Charts

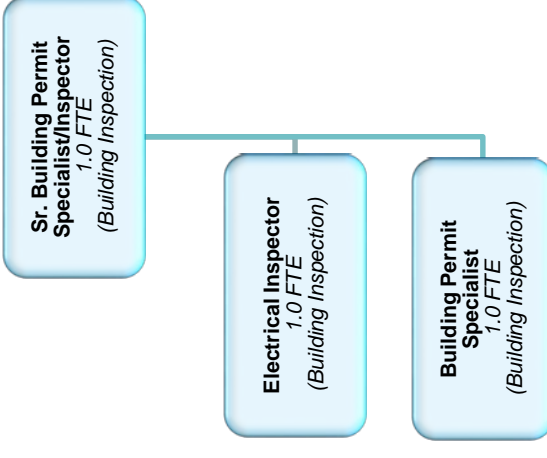
Planning Division



Engineering Division



Building Inspection Division





REVENUE OVERVIEW

General Fund –

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

Special Revenue Funds –

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

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

Enterprise Funds –

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

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

Capital Projects Funds –

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

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

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
Building Inspection Reserve	

Trust and Agency Funds –

Revenues donated to be used for specified purposes are accounted for in these funds. 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 these funds.

- Special Trusts Fund

- Armory Trust Fund

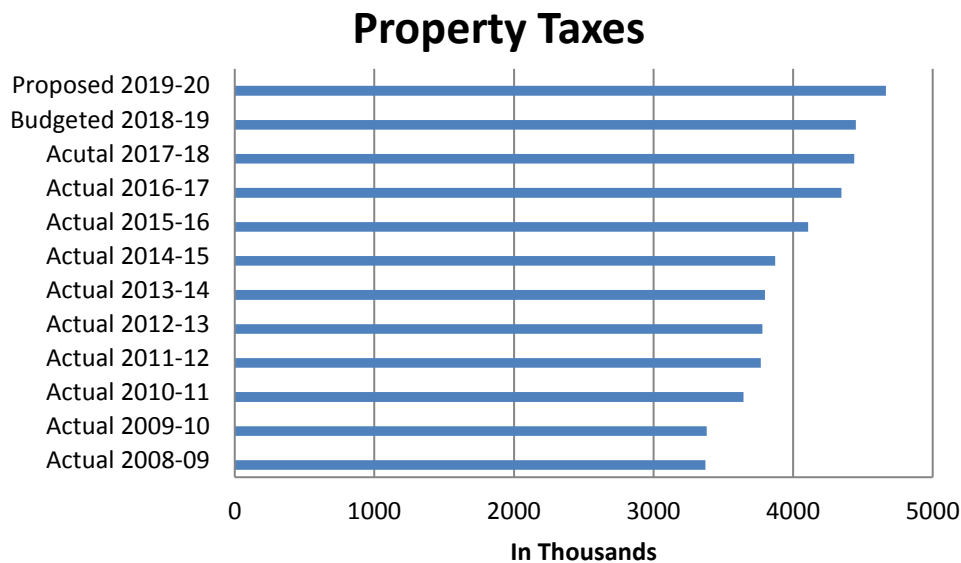
GENERAL FUND REVENUES

GENERAL FUND

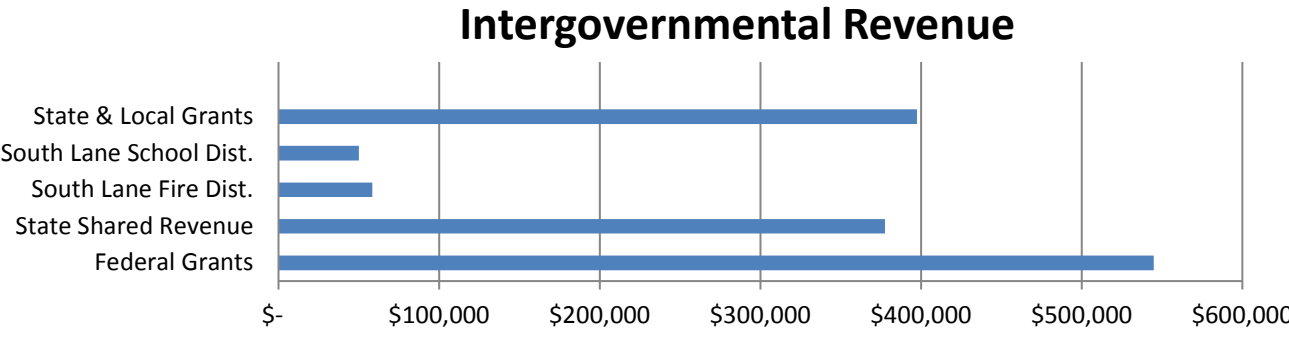
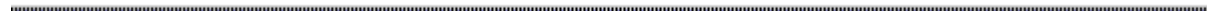
The General Fund is used to account for all revenues and expenditures of a general nature not required to be recorded in another fund. The primary revenues are described below.

Property taxes comprise 47 % 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 2019-20 budget is based upon 2% growth in assessed value.

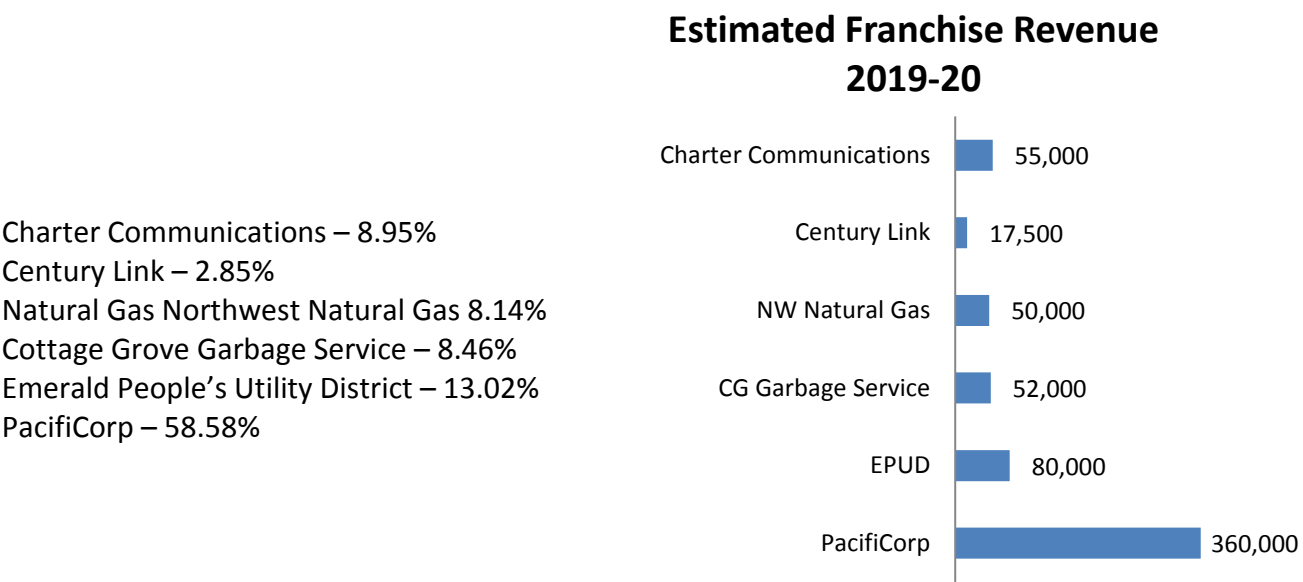
Taxes for 2019-20 will be billed late October 2019, and can be paid in thirds on November 15, February 15, and May 15. Discounts are offered for payment made in full in November and February. For more information about property taxes refer to the Property Tax Summary. Budgeted taxes are less than levied amounts due to estimated uncollectable, delinquencies and discounts.



Intergovernmental revenues come from State shared revenues which include alcoholic beverage tax, cigarette tax, marijuana tax, state shared revenues; federal/state grants, South Lane Fire and Rescue District for PERS UAL debt reimbursement, and South Lane School District's contribution to support the School Resource Officer position. These sources total \$1,428,230 or 14% of the fund's total. The revenues are allocated by various formulas.



Franchise fees are the fourth largest revenue source and comprise 6.1% of the total revenues. These fees are charged to various utilities for use of public right-of-way. The proposed 2019-20 budget is based upon trend analysis. The fees are based upon a percentage of net sales within city limits. The franchise fees were last increased fiscal year 13-14; a 1.5% increase for electric utilities and a 2% increase for natural gas. The total percentage for both electric and natural gas is 5% of gross revenues. Telecommunications and cable franchise fees are currently at 7%. The sanitation franchise fee is currently 3.5%. The estimated percentages of total franchise fees to be collected by utility category for fiscal year 2019-20 are as follows:



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

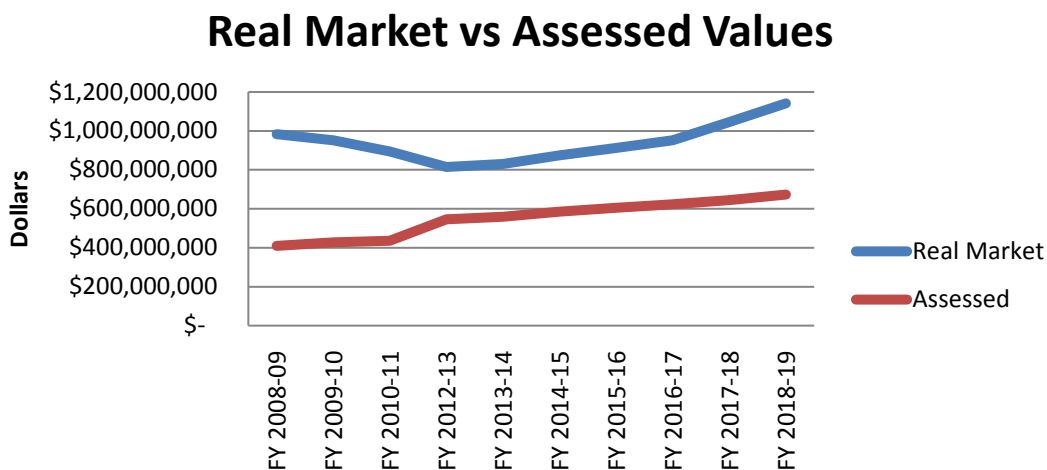
Certain departments provide services for which fees can be charged or fines can be assessed.

PROPERTY TAX SUMMARY

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

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

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



The real market value at fiscal year-end 2019 was \$1,141,650,948; the assessed value was \$673,134,127; assessed value was approximately 59.0% of market value.

Where Every Penny of Your Tax Dollar Goes

DEPARTMENT	FY 2019-20 PROPOSED
Administrative:	
City Council	46,750
City Manager	539,555
Finance	417,510
Community Promotions	224,500
Community Center	194,025
Total Administration	1,422,340
Public Safety:	
Police Operations	2,919,760
Municipal Court	92,620
Court Support Services	78,700
Youth Peer Court	30,415
Total Public Safety	3,121,495
Public Works:	
Maintenance	501,565
Engineering	378,540
Broadband Services	356,825
Development	1,267,580
Total Public Works	2,504,510

DEPARTMENT	FY 2019-20 PROPOSED
Community Services:	
Library	532,595
Total Community Services	532,595
TOTALS:	7,580,940
Non-Departmental *	2,413,055
TOTAL GENERAL FUND	9,993,995

* Non-Departmental includes a contingency for the General Fund of \$393,235, Transfers to Other Departments of \$1,168,770, and an Unappropriated Ending Fund Balance of \$577,000.

**Admin.
\$. 13**

Public Safety \$.34

**Public Works
\$.20**

**Comm.
Serv.
\$.06**

**Non-Dept.
\$.27**



**CITY OF COTTAGE GROVE
PERSONAL SERVICES SUMMARY
GENERAL/PUBLIC SAFETY
FY 2019-20**

POSITION DESCRIPTION	SALARY	CITY MANAGER	MUNI. COURT	FINANCE	POLICE OPS	YOUTH PEER COURT	POLICE COMM.	LIBRARY	COMM. CENTER	TOTALS
CITY MANAGER	137,235	137,235								137,235
ASSISTANT TO CM/HR DIRECTOR	70,790	70,790								70,790
ADMINISTRATIVE ASSISTANT	66,365	66,365								66,365
FINANCE DIRECTOR	106,775			106,775						106,775
ACCOUNTING TECH.	54,650			54,650						54,650
PAYROLL - HR SPECIALIST-.74 FTE	43,885			43,885						43,885
FINANCE CLERK -.89 FTE	34,810			34,810						34,810
COURT CLERK - .74 FTE	36,970		36,970							36,970
POLICE CHIEF	116,565				93,250		23,315			116,565
ADMINISTRATIVE AIDE (POLICE)	56,290				42,460		13,830			56,290
POLICE CAPTAIN -2 FTE	184,850				157,200		27,650			184,850
POLICE SERGEANT-2.0 FTE	147,345				132,400		14,945			147,345
PATROL OFFICERS-13 FTE	799,635				799,635					799,635
COMMUNITY SERVICE OFFICER-1.4 FTE	53,420				53,420					53,420
RECORDS/EVIDENCE COORDINATOR- 2 FTE	104,835				104,835					104,835
COMMUNICATIONS SPEC.- 5 FTE	246,585						246,585			246,585
TEMPORARY WORKER -.13 FTE	6,440						6,440			6,440
PEER COURT COORD -.58 FTE	24,810					24,810				24,810
LIBRARY SERVICES DIRECTOR	91,920							91,920		91,920
LIBRARIAN	70,715							70,715		70,715
SENIOR LIBRARY ASSISTANT	49,750							49,750		49,750
LIBRARY ASSISTANT	39,975							39,975		39,975
LIBRARY AIDES - 1.12 FTE	38,560							38,560		38,560
TEMPORARY WORKER-INTERN - .12 FTE	2,750							2,750		2,750
COMMUNITY COORDINATOR	64,580								64,580	64,580
COMMUNITY COORDINATOR ASSISTANT	38,705								38,705	38,705
TOTAL	2,689,210	274,390	36,970	240,120	1,383,200	24,810	332,765	293,670	103,285	
TOTAL FTE	42.71	3.00	0.74	3.63	21.45	0.58	6.07	5.24	2.00	

*FTE = Full Time Equivalents

FY 2019-20

POSITION DESCRIPTION	SALARY	COMM. DEV.	MAINT.	ENG.	BROAD BAND	WATER DIST.	WATER PROD.	ST. MAINT.	ST. SWPG.	STORM DRAIN	BLDG. INSPECT.	WW COL.	WWTP	GOLF	TOTALS
PUBLIC WORKS & DEVELOPMENT DIRECTOR	107,970	10,800	10,795			17,275	9,720	10,800		10,795	10,795	17,275	9,715		107,970
BUILDING PERMIT SPECIALIST	49,955										49,955				49,955
SR BUILDING PERMIT SPECIALIST/INSPECTOR	88,255										88,255				88,255
ELECTRICAL INSPECTOR	88,255										88,255				88,255
WWTP SUPERVISOR	73,625												73,625		73,625
WATER PRODUCTION SUPERVISOR	80,490						80,490								80,490
UTILITY MAINTENANCE SUPERVISOR	71,985					35,260		15,850		10,075		10,800			71,985
FLEET & FACILITIES MANAGER	82,715					33,075	4,135	18,200	4,135	6,625		12,410	4,135		82,715
CITY ENGINEER	91,810			50,260		19,200	4,570			7,680		10,100			91,810
ENGINEERING TECHNICIAN - 1.0 FTE	49,620			49,620											49,620
CIVIL ENGINEER	88,200			88,200											88,200
PART TIME ENGINEERING AIDE - .69 FTE	20,450			0											0
ADMIN. AIDE-CD	39,845	12,000		1,995		5,970					17,885	1,995			39,845
ADMIN. AIDE-PUB. WORKS	59,385	11,415		17,980		11,990	3,000			3,000		9,000	3,000		59,385
ADMIN. AIDE-SHOP	45,865					22,415	5,220	1,885		3,750		9,330	3,265		45,865
UTILITIES CLERK	52,810					27,805				2,700		22,305			52,810
CUSTODIAN	36,800				36,800										36,800
GOLF SHOP MANAGER	51,650													51,650	51,650
GOLF SHOP ASSISTANTS - 1.63 FTE	31,805													31,805	31,805
FINANCE CLERKS - 0.89 FTE	36,710														36,710
UTILITY MAINTENANCE WORKERS-14 FTE	1,105,675														1,105,675
GOLF COURSE SUPERINTENDENT	73,050					120,800				5,500		11,770	172,470		73,050
REGULAR PART TIME WORKER - GOLF - 3.46 FTE	108,745					273,480	186,985	137,430	26,870	88,395		99,245			108,745
CITY PLANNER	80,945														80,945
ASSISTANT CITY PLANNER	48,450														48,450
TEMPORARY WORKER - PLANNING - 0.54 FTE	12,000														12,000
TEMPORARY WORKER-1.55 FTE	61,570														61,570
	TOTAL	2,738,635	175,610	199,180	208,055	7,090	458,820	294,120	214,950	31,005	138,520	255,145	204,230	266,210	265,250
	TOTAL FTE	48.22	3.14	4.18	2.90	0.18	7.97	4.39	4.10	0.60	2.31	3.55	3.50	4.31	7.09
FY2018-19 ALL FUNDS FTE TOTAL	90.93														
FY2017-18 ALL FUNDS FTE TOTAL	79.44														
FY2016-17 ALL FUNDS FTE TOTAL	79.02														
FY2015-16 ALL FUNDS FTE TOTAL	77.92														
FY2014-15 ALL FUNDS FTE TOTAL	80.06														
FY2013-14 ALL FUNDS FTE TOTAL	77.48														
FY2012-13 ALL FUNDS FTE TOTAL	79.58														
FY2011-12 ALL FUNDS FTE TOTAL	78.18														
FY2010-11 ALL FUNDS FTE TOTAL	77.20														
FY2009-10 ALL FUNDS FTE TOTAL	79.53														
FY2008-09 ALL FUNDS FTE TOTAL	82.67														